

# College Of Management and Technology Department of: Finance and Accounting

#### **S**ESSION PLAN

#### \*Lecture / Tutorial / Laboratory / Workshop

	Course Particulars
#:EY425	Title: Tax Accounting

	Session Particulars	
#: One	Title: the meaning and purpose of tax accounting	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	tax accountability in the Egyptian tax law
	the main features of tax accounting
	definitions and objectives of tax accounting
	4. taxable income Vs financial income
	5. tax accountability process

**Prepared by:** 

Approved by:

Designation

Designation

Name

Dr. Amr Abd El Aziz Name

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Date 1/9/2010

Dr. Amr Abd El Aziz

Date 1/9/2010

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<u>Lecture</u>
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	Course Particulars
#:EY425.	Title: Tax Accounting

	Session Particulars	
#: Two	Title: Development of Egyptian tax system and general characteristics	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>the main features of the Egyptian tax on income</li> <li>general consideration of ETOI</li> <li>General characteristics of ETOII.</li> </ol>

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	Course Particulars
#: EY425	Title: Tax accounting

	Session Particulars	
#: Three	Title: Tax accountability of commercial and industrial profits	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
#	the nature of commercial and industrial profits     Consideration of determining the TC&IPs.     Conditions for levying the tax on C&IPs.

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Course Particulars	
#:EY425	Title: Tax accounting

I		Session Particulars	
	#: Four	Title: scope of tax on commercial and industrial profits.	Hrs:2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	scope of taxable revenues
	profit of the commercial or industrial establishments
	3. profits owners of crafts and small activities
	4. profits of isolated transactions

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	Course Particulars
#: EY425	Title: Tax accounting

Session Particulars		
#: Five	Title: measurement of taxable net profit "1"	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>Models of measuring the TNP of small firms.</li> <li>model of measuring the TNP of long-term contracts</li> <li>Statutory method of determining the TNP of long-term contracts.</li> </ol>

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	Course Particulars
#: EY425	Title: Tax Accounting

Session Particulars		
#: Six	Title: measurement of taxable net profit "2"	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>Settlement of the contract's results.</li> <li>general tax model</li> <li>Problem materials.</li> </ol>

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Course Particulars			
#: Title: Tax Accounting			
		Session Particulars	
#: Seven	Title: Mid-Term E	Exam	Hrs2 Hours

#	LEARNING OUTCOMES / ABILITIES GAINED*  Outcome Description
	Mid-Term Exam

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#: EY425		Title: Tax Accounting	KTICULAKS	
		Session Par	RTICULARS	
#: Eight	Title: allowable	deductions "1"		Hrs:2Hours
			/ ^	
#		EARNING OUTCOMES Outcom		IED*
# Outcome Description  1. Definition and general requirements for allowable deductions. 2. Allowable deductions by statute, interest loans-depreciation. 3. Duties and taxes. 4. social insurance premium				
Prepa	Prepared by: Approved by:			
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		Cours	E PARTIC	ULARS	
#: EY425		Title: Tax Accou	ınting		
		Sessic	N PARTIC	ULARS	
#: Nine	Title: Allowable	deductions "2"			Hrs: 2 Hours
#		EARNING OUTC			IED"
	# Outcome Description  1. Deductions for retirement compensation or pensions. 2. Premiums of insurance against taxpayer's disability. 3. Contributions paid to governmental entities. 4. Contributions paid to non-governmental entities. 5. Tax treatment of allowable expenses. 6. Tax treatment of bad debts.				
Prepared by: Approved by:					
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		Course Particulars	
#: EY42	25	Title: Tax Accounting	
		Session Particulars	
#: Ten	Title: Determin included in the	ation of commercial and industrial profit tax base"1"	Hrs: 2 Hours
		EARNING OUTCOMES / ABILITIES GAIN	IED*
#	L	Outcome Description	IED
	<ol><li>Determina</li></ol>	ient of taxable net profit. tion of C&IP included in the tax base. ded in the tax base.	
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	Course Particulars
#: EY425	Title: Tax Accounting
	SESSION PARTICULARS

	Session Particulars	
#: Eleven	Title: determination of commercial and industrial profits included in the tax base "2"	Hrs: 3 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>TNP included in the tax base in case of sole-proprietorship.</li> <li>TNP included in the tax base in case of de-facto firm.</li> <li>Tax treatment of loss carry forward.</li> </ol>

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#:		Title: Tax Accounting			
EY425.					
Session Particulars					
#: Twelve	Title: Twelfth We	eek Exam		Hrs: 3 Hours	

LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description	
	Twelfth Week Exam	

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		Course Particulars		
#: EY425		Title: Tax Accounting		
		Session Particulars		
#: Thirteen	Title: Tax Adm	ninistration and Assessment "1".	Hrs: 2 Hours	
		EARNING OUTCOMES / ABILITIES GA	AINED*	
44		Outcome Description		

LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description	
	<ol> <li>Bookkeeping.</li> <li>Entities liable to keep records.</li> <li>Accounting books and records.</li> </ol>	

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	Course Particulars
#: EY425	Title: Tax Accounting

	Session Particulars	
#: Fourteen	Title: Tax Administration and Assesment"2"	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*			
#	Outcome Description		
	maintaining period records		
	2. tax return		
	3. tax return and tax department.		
	4. procedures of tax assessment		

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	Course Particulars
#: EY425	Title: Tax Accounting

Session Particulars					
#: Fifteen	Title General Revision	Hrs: 2 Hours			

LEARNING OUTCOMES / ABILITIES GAINED*					
#	Outcome Description				
	General Revision				

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		Session Pa	RTICULARS		
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#		EARNING OUTCOMES	/ ABILITIES GAIN	NED*	
		Final Exam			
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