



## SESSION 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
.....	<ol style="list-style-type: none"> <li>1. tax accountability in the Egyptian tax law</li> <li>2. the main features of tax accounting</li> <li>3. definitions and objectives of tax accounting</li> <li>4. taxable income Vs financial income</li> <li>5. tax accountability process</li> </ol>

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### COURSE PARTICULARS

#: .....EY425.	Title: Tax Accounting
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### SESSION PARTICULARS

#: Two	Title: Development of Egyptian tax system and general characteristics	Hrs: 2 Hours
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### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. the main features of the Egyptian tax on income</li><li>2. general consideration of ETOI</li><li>3. General characteristics of ETOII.</li></ol>

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### COURSE PARTICULARS

#: .....EY425.....	Title: Tax accounting
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### SESSION PARTICULARS

#: Three	Title: Tax accountability of commercial and industrial profits	Hrs: 2 Hours
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### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. the nature of commercial and industrial profits</li><li>2. Consideration of determining the TC&amp;IPs.</li><li>3. Conditions for levying the tax on C&amp;IPs.</li></ol>

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### COURSE PARTICULARS

#: .....EY425	Title: Tax accounting
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### SESSION PARTICULARS

#: Four	Title: scope of tax on commercial and industrial profits.	Hrs:2 Hours
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### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. scope of taxable revenues</li><li>2. profit of the commercial or industrial establishments</li><li>3. profits owners of crafts and small activities</li><li>4. profits of isolated transactions</li></ol>

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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
.....	1. Models of measuring the TNP of small firms. 2. model of measuring the TNP of long-term contracts 3. Statutory method of determining the TNP of long-term contracts.

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### COURSE PARTICULARS

#: .....EY425..... .....	Title: Tax Accounting
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### SESSION PARTICULARS

#: Six	Title: measurement of taxable net profit "2"	Hrs: 2 Hours
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### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. Settlement of the contract's results.</li><li>2. general tax model</li><li>3. Problem materials.</li></ol>

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COURSE PARTICULARS	
#: .....EY425.....	Title: Tax Accounting

SESSION PARTICULARS		
#: Seven	Title: Mid-Term Exam	Hrs2 Hours

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

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COURSE PARTICULARS	
#: .....EY425..... .....	Title: Tax Accounting

SESSION PARTICULARS		
#: Eight	Title: allowable deductions "1"	Hrs:2Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. Definition and general requirements for allowable deductions.</li><li>2. Allowable deductions by statute, interest loans-depreciation.</li><li>3. Duties and taxes.</li><li>4. social insurance premium</li></ol>

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COURSE PARTICULARS	
#: .....EY425..... .....	Title: Tax Accounting

SESSION PARTICULARS		
#: Nine	Title: Allowable deductions "2"	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. Deductions for retirement compensation or pensions.</li><li>2. Premiums of insurance against taxpayer's disability.</li><li>3. Contributions paid to governmental entities.</li><li>4. Contributions paid to non-governmental entities.</li><li>5. Tax treatment of allowable expenses.</li><li>6. Tax treatment of bad debts.</li></ol>

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COURSE PARTICULARS	
#: .....EY425..... .....	Title: Tax Accounting

SESSION PARTICULARS		
#: Ten	Title: Determination of commercial and industrial profit included in the tax base"1"	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. Measurement of taxable net profit.</li><li>2. Determination of C&amp;IP included in the tax base.</li><li>3. TNP included in the tax base.</li></ol>

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### COURSE PARTICULARS

#: .....EY425..... .....	Title: Tax Accounting
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### SESSION PARTICULARS

#: Eleven	Title: determination of commercial and industrial profits included in the tax base "2"	Hrs: 3 Hours
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### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. TNP included in the tax base in case of sole-proprietorship.</li><li>2. TNP included in the tax base in case of de-facto firm.</li><li>3. Tax treatment of loss carry forward.</li></ol>

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### COURSE PARTICULARS

#: .....EY425.....	Title: Tax Accounting
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### SESSION PARTICULARS

#: Twelve	Title: Twelfth Week Exam	Hrs: 3 Hours
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### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
.....	Twelfth Week Exam

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### COURSE PARTICULARS

#: .....EY425..... .....	Title: Tax Accounting
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### SESSION PARTICULARS

#: Thirteen	Title: Tax Administration and Assessment "1".	Hrs: 2 Hours
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### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
.....	<ol style="list-style-type: none"><li>1. Bookkeeping.</li><li>2. Entities liable to keep records.</li><li>3. 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
.....	<ol style="list-style-type: none"><li>1. maintaining period records</li><li>2. tax return</li><li>3. tax return and tax department.</li><li>4. procedures of tax assessment</li></ol>

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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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### COURSE PARTICULARS

#: .....EY425..... .....	Title: Tax Accounting
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### SESSION PARTICULARS

#: Sixteen	Title: Final Exam	Hrs: 2 Hours
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### LEARNING OUTCOMES / ABILITIES GAINED\*

#	Outcome Description
.....	Final Exam

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