

A COURSE MODULE DESCRIPTOR FORM

(Course Book)

Module Information			
Course Module Title	TAX ACCOUNTING		
ناوه كورس مۆديول	ژميريارى باج		
عنوان الوحدة	المحاسبة ضريبه		
Course Module Type		Module Code	AC301TA
ECTS Credits		Module Level	III
Semester of Delivery	II Semester (2021-2022)	Dept. Code	Acc
College (Code)	A&E		
Module Website (CMW)	N/A		
Module Leader (ML)	Asst.lect khowanas khoshnaw		
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ML Acad. Title	Assistant,Lecturer	ML Qualification	Msc
ML ORCID			

ML Google Scholar Acc.	https://scholar.google.com/citations?user=7qtImFEAAAAAJ&hl=en		
Course Module Tutor	Asst.lec. Khowanas Qader		
Module Tutor email	Khowanas.Qader@lfu.edu.krd		
Date Approved		Version Number	

Relation With Other Modules	
Pre-requisites	White board, Marker, Laptop
Module Aims, Learning Outcomes and Indicative Contents	
Module Introductory Description	Tax accounting is concerned with the tax system in Iraq, the structure of the tax system, the method of calculating the tax, and its definition of income tax, property tax, tax, and other tax issues through a review of the law that governs tax systems and a set of scientific applications.
Module Aims	<ul style="list-style-type: none"> • 1. The student becomes familiar with the definition of income tax and its objectives. • 2. The student becomes familiar with the provisions of Iraqi Law 113 of 1982 on income tax. • 3. The student becomes familiar with the texts of the Property Tax Law 162 of J1959, as amended. • 4. The student will be familiar with the texts of Law No. 62 of the year 1962 and its amendments. • 5. The student knows the tax structure in Iraq • 6. The student learns about the real estate tax, its objectives, and the methods of calculating the tax.

Quality Assurance

Lebanese French UNIVERSITY

Ministry of Higher Education and Scientific Research
Kurdistan Region – Iraq



	<ul style="list-style-type: none"> 7. Learn how to calculate income tax on individuals and companies.
Module Learning Outcomes	<ul style="list-style-type: none"> 1. The student will be able to calculate the income tax and what are the taxable incomes, allowances, deductions and exemptions. 2. The student should be familiar with the tax structure in Iraq. 3. The student is required to calculate the property tax, the rates, the prescribed rates for the tax, and the exemptions. 4. Able to calculate income tax for individuals and companies.
Learning and Teaching Strategies	
Strategies	<p>We use Different form to our students:</p> <ul style="list-style-type: none"> Power point presentation for titles, definitions figures and forms of statements and summary Chalk and talk Working out the problems in many referred books Discussions in the class rooms

Module Delivery	
Structured workload (h/w)	3
Unstructured workload (h/w)	0
Total workload (h/w)	3

Module Assessment	
Mid Term Examination	25
Class test, Quiz , notebooks	10
Attendance	05
Final Examination	60
Total	100

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Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Tax accounting	
Recommended Texts		
Websites		

Delivery Plan (Syllabus)	
	Material Covered
Week 1	A theoretical introduction to the concept of tax - historical development
Week 2	Definition of tax - its elements (characteristics) of tax - tax objectives
Week 3	Legal bases and principles in tax assignment - Persons covered by tax in Iraqi legislation
Week 4	The Iraqi resident person and the non-Iraqi resident person - the concept of revenue - the concept of profit - differences between profit and accounting and taxable profit
Week 5	Applications to the resident and non-resident person
Week 6	The concept of tax allowance - similarities and differences between allowances
Week 7	Mid Term Examinations
Week 8	Tax-exempt incomes (social, economic, political exemptions)
Week 9	Tax Report Route
Week 10	Practical applications on the tax accounting process for the activities of economic units subject to tax income
Week 11	Practical applications on the tax accounting process for the activities of economic units subject to tax income
Week 12	Class Quiz and Exercises
Week 13	Practical applications on the tax accounting process for the activities of economic units

	subject to tax income
Week 14	A theoretical introduction to the concept of real estate
Week 15	Practical applications of real estate tax accounting cases
Week 16	Final Exam

Course Keywords

Advanced cost Accounting, cost, value, profit analysis, turnover, cost analysis, budget,

APPENDIX: (Help and Information)

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GRADING SCHEME				
Group	ECTS Grade	% of Students/Marks	Definition	GPA
Success Group (50 - 100)	A - Excellent	Best 10%	Outstanding Performance	5
	B - Very Good	Next 25%	Above average with some errors	4
	C - Good	Next 30%	Sound work with notable errors	3
	D - Satisfactory	Next 25%	Fair but with major shortcomings	2
	E - Sufficient	Next 10%	Work meets minimum criteria	1
Fail Group (0 – 49)	FX – Fail	(45-49)	More work required but credit awarded	
	F – Fail	(0-44)	Considerable amount of work required	

Note:

NB Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. KNU has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Useful Resource: Designing Learning, from module outline to effective teaching

<https://www.sun.ac.za/english/faculty/arts/Documents/Designinglearning.pdf>