



Lebanese French University

Ministry of Higher Education and
Scientific Research
Kurdistan Region – Iraq



A COURSE MODULE DESCRIPTOR FORM

(Course Book)

Module Information			
Course Module Title	Tax Accounting		
ناونیشانی مۆدیۆل	ژمیر یاری باج		
عنوان الوحدة	ضریبه المحاسبه		
Course Module Type	Core	Module Code	
ECTS Credits	6	Module Level	2
Semester of Delivery	4	Dept. Code	Ac
College (Code)	College of Administration & Economics		
Module Website (CMW)	https://ums.lfu.edu.krd/		
Module Leader (ML)	M.Sc. Rebin Bilal		
e-mail	Rebin.bilal@lfu.edu.krd		
ML Acad. Title	Assistant Lecturer	ML Qualification	M.Sc.
ML ORCID	https://orcid.org/0000-0001-6344-6067		
ML Google Scholar Acc.	https://scholar.google.com/citations?view_op=list_works&hl=en&user=-SvMhIYAAAAJ		



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Course Module Tutor	M.Sc. Rebin Bilal		
Module Tutor email	Rebin.bilal@lfu.edu.krd		
Date Approved	18 th Jan. 2024	Version Number	1

Relation with Other Modules

Pre-requisites

NA

Module Aims, Learning Outcomes, and Indicative Contents

**Module
Introductory
Description**

Tax accounting in Iraq is governed by a set of regulations overseen by the General Commission for Taxes (GCT). The country imposes various taxes, including income tax for individuals and corporations, as well as Value Added Tax (VAT) on goods and services. The GCT is responsible for administering these taxes and ensuring compliance. Taxable income is determined based on specific rules, with deductions and allowances available to reduce the tax burden. Businesses must file annual tax returns, adhering to specified deadlines, and non-compliance may result in penalties. Transfer pricing regulations prevent profit shifting among related entities. Iraq has also entered into double taxation avoidance treaties with certain countries. Tax incentives may be offered to attract investments, and recent developments in tax laws underscore the importance of staying informed for accurate compliance. Professional advice is recommended to navigate the intricacies of the Iraqi tax system and maintain good standing with tax authorities.



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Module Aims	The aims of a module in the context of education typically encompass the specific goals and objectives that the module intends to achieve. These aims provide a roadmap for the course content, structure, and learning outcomes. While the exact aims of a module may vary depending on the subject, level of study, and educational institution
Module Learning Outcomes	<ol 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	Effective learning and teaching strategies play a crucial role in achieving the learning outcomes outlined in a module. The choice of strategies should align with the module's objectives, the nature of the subject, and the needs of the students

Module Delivery				
Structured workload (h/w)	3 hours / Week			
Unstructured workload (h/w)	10.8			
Total workload (h/w)	6 hours / Week			
Module Assessment				
	Time/Number	Weight (Marks)	Week Due	Relevant Outcome
Class Activity	Daily	10%		Allow yourself to self-reflect.
Report	1	10%		Interpret oral and written communication skills
Presentation	1	10%	10	Interpret oral and written communication skills



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Quiz	1	5%	6	help you assess your knowledge of essential accounting
Midterm	1	25%		
Final Exam		40%		
Total		100% (100 Marks)		

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	<ol style="list-style-type: none"> "Iraqi Tax Law and Regulations": Comprehensive resource on tax laws in Iraq. "Tax Accounting Principles and Practices": Practical guide for tax accounting in Iraq. "International Taxation and Transfer Pricing": Implications of international taxation in Iraq. "Tax Planning Strategies for Iraq": Strategies to minimize tax liabilities in Iraq. "Tax Compliance and Audit in Iraq": Practical aspects of tax compliance and audits in Iraq. 	Available Online
Recommended Texts	<ol style="list-style-type: none"> "Iraqi Tax Law and Regulations": Comprehensive resource on tax laws in Iraq. "Tax Accounting Principles and Practices": Practical guide for tax accounting in Iraq. 	Yes
Websites	Lfu.edu.krd	

Delivery Plan (Syllabus)

Week	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
Week 4	The Iraqi resident person and the non-Iraqi resident person - the concept of revenue



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Week 5	the concept of profit - differences between profit and accounting and taxable profit
Week 6	Applications to the resident and non-resident person, the concept of tax allowance - similarities and differences between allowances
Week 7	Mid-term exam
Week 8	Persons covered by tax in Iraqi legislation
Week 9	Tax-exempt incomes (social, economic, political exemptions)
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	Tax Report Route
Week 13	A theoretical introduction to the concept of real estate
Week 14	Practical applications of real estate tax accounting cases
Week 15	Review

Course Keywords

Tax, Accounting, rules, regulations, Iraq

APPENDIX: (Help and Information)

Percentage to Grade Chart

Marks	Level	ناست
90 - 100	Excellent	ناياب
80 - < 90	Very Good	زور باش
70 - < 80	Good	باش
60 - < 70	Medium	ناوهند
50 - < 60	Pass	پهسهند
0 - < 50	Fail	كهوتوو



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