



Department of Accounting

College of Administrative & financial

University of Cihan- Sulaimaniya

Subject: Tax Accounting

Course Book – Year 3 - Semester 1 .

Lecturer's name: Hakar Abubakir Bayz

Academic Year: 2023/2024

Course Book

1. Course name	Tax Accounting
2. Lecturer in charge	Lecturer Hakar Abubakir Bayz
3. Department/ College	Department of Accounting / College of Administrative & financial
4. Time (in hours) per week	6
5. Office hours	
6. Course code	305 TAX
7. Teacher's academic profile	<p>E-mail : hakar.abubakir@spu.edu.iq hakar.abubakir@sulicihan.edu.krd</p> <p>Mobile : 07702235149</p> <p>2010-2014 BSc in Accounting , Technic College of Administrative , Sulaimanya Polytechnic University 2017-2019 MSc. In Accounting and Banking , faculty of Financial & Banking , Near East University , Cyprus</p>
8. Keywords	Tax rules; Double taxation; Income tax; Exemptions; Property tax.
9. Course overview:	<p>The course aims to introduce students to the applicable tax law in Iraq; And training them on how to implement the articles of this law in practice, and prepare them to practice this functionally. It also determines the tax base and its consequences in Iraq, and the inputs of tax accounting material and how to address and output accounting information.</p>
10. Course objective:	<p>The main objectives of this course are:</p> <ol style="list-style-type: none"> 1- Tax Accounting 2- Income tax 3- Tax Exemptions 4- Property tax

11. Student's obligation

All students are normally required to attend the lectures; take part in lectures through solving exercises or as quizzes, write a summary for the Previous lectures or report about the subject and they will get marks for that as an activity also doing seminar about them topics .

12. Forms of teaching

Different forms of teaching will be used to achieve the objectives, such as white board , lecture notes beside the source book, google classroom and data show for presenting subjects by powerpoint and prezzi

13. Assessment scheme

Midterm Examination	30 %
Paper, Quiz, Project	10%
Lab exam	**%
Final Practical Examination	**%
Final theory exam	60%

14. Student learning outcome:

The importance of this course stems from the fact that taxes of all kinds are one of the important sources of state revenues through which they are able to direct these revenues obtained from various sources to undertake works and projects that benefit society.

This course is designed to expand the student's perception in her daily life, for example how the taxpayer pays the tax to the tax department and at what time and why; Are all persons taxable or not; What other types of public revenues are compared to taxation; And what expenses are allowed to be loaded into the tax base.

15. Course Reading List and References:

1-Tax Accounting "Principles and Applications; (Prof. Talal Mahmoud Kaddawi / 2010).

2- Total tax laws (Sabah Sadiq Jaafar al-Anbari / Baghdad, 2009).

3- Tax Accounting (Prof. Dr. Ismail Khalil Ismail Ramadan / Baghdad, 2002).

4- Tax Accounting (Legal Frameworks and Practical Applications in Iraq); (2014); Prof.Dr. Saud Jayed Mashkour Al Ameri; Qasim Mohammed Abdullah Baaj; Najm Abd Elewi Alkaraawi.

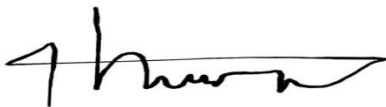
16. The Topics:

Lecture No	Topic
1	Conceptual framework for taxation
2	Income tax
3	Tax Allowances
4	Income Tax Rate
5	Tax Exemptions
6	Tax Exemptions
7	Midterm Examination
8	Midterm Examination
9	Tax losses
10	Tax Expenditure
11	Property tax
12	Land tax
13	Contracting in tax accounting
14	Revision
Final Examination	

17. Peer review

- 1- I read and verify all requirements of teaching quality assurance are respected in this course book.
- 2- The scientific contents are new, convenient and well organized for this stage.
- 3- The order of chapters is well done.
- 4- References are new and available for students.

That's why I signed on this course book. And I take all responsibilities.



Main Lecturer in charge

Head of The Department