

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

Course Description Sample

Subject: Tax Accounting

This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use of the learning opportunities. These characteristics have to be matched with the description of the program.

1. Educational Institution	Shatt Al-Arab University College
2. Department / Center	Accounting
3. Course Title /Code	Tax Accounting
4. Lecturer Name	Muhammad Abd al-Karim Mutashar Laibi
5. Type of Teaching	Attendance
6. Academic Year /Term	FIRST
7. Total No. of Teaching Hours	45
8. Date of Preparing this Course Description	27/9/2024

9. Course Objectives

a. Providing students with the most important principles and basics of --Tax Accounting--.
b. Teaching students how to apply Tax Accounting
c. Providing graduates with the necessary knowledge on --Tax Accounting job in organizations.
d. Improving the administrative skills in the field of Tax Accounting
e. Providing graduates with the skills of education and creative learning.

10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

a. Enabling students to acquire knowledge and the art of Tax Accounting
b. Acquainting students with how to promote their personal knowledge.
c. Helping students to acquire knowledge in the art of Tax Accounting.
d. Enabling students to sharpen their skills in the dynamic work environment.
e. Enabling students to invest their scientific abilities in their working place in the scope of Tax Accounting
f. Helping students to get the necessary knowledge to solve problems Tax Accounting.

(B) Skill Objectives Related to the Program:

a. Capital gains and the extent to which they are subject to tax in the Iraqi tax legislation
b. Capital gains arising from the disposal of movable fixed assets
c. Skills Related to Administrative Work Challenges

Methods of Teaching and Learning

a. Using already- prepared lectures.
b. Using up-to-date data shows.
c. Homework
d. Adopting group discussions.

Methods of Evaluation

a. Oral tests
b. Monthly tests

c. Daily quizzes
d. Students' Regular Attendance

(C) Sentimental and Value Objectives

a. Realizing ethical objectives.
b. Commitment to university traditions.
c. Compliance with the University Instructions and the Ministry Regulations.
d. Promoting students' personal abilities in educational scopes and how to behave well with others.

Methods of Teaching and Learning

a. Lectures on university instructions.
b. Educational guidance lectures.
c. Continuous directing.
d. Visiting State and private institutions.
e. Showing practical cases.

Methods of Evaluation

a. Daily quizzes.
b. Classroom discussions and commitment to ethics and sublime values.
c. Special marks for class activities.
d. Monthly and quarterly evaluation.

D) General and Qualitative Skills (other skills related to the ability of employment and personal development)

a. Enabling students to acquire the skill and art of Tax Accounting -----.
b. Enabling students to apply creative thinking in Tax Accounting.

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| c. Enabling students to use modern methods of analysis and conclusions. |
| d. Enabling students to Tax Accounting |

11. Course Structure

Week	No of Hours	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	3	understanding the material	Tax concept and objectives	- lectures - case study -discussions	- oral tests -questions
2	3	understanding the material	Tax bases	- lectures - case study -discussions	- oral tests -questions
3	3	understanding the material	Tax rules	- lectures - case study -discussions	- oral tests -questions
4	3	understanding the material	The basic elements of tax	- lectures - case study -discussions	- lectures - case study -discussions
5	3	understanding the material	The relationship of tax accounting with accounting assumptions and principles	- lectures - case study -discussions	- lectures - case study -discussions
6	3	understanding the material	The relationship of tax accounting with other branches of accounting	- lectures - case study -discussions	- lectures - case study -discussions
7	3	understanding the material	Income tax	- lectures - case study -discussions	- lectures - case study -discussions
8	3	understanding the material	Economic and accounting concepts of income.	- lectures - case study -discussions	- lectures - case study -discussions
9	3	understanding	Income tax	- lectures	- lectures

		the material	accounting	- case study -discussions	- case study -discussions
10	3	understanding the material	Exam	- lectures - case study -discussions	- lectures - case study -discussions
11	3	understanding the material	Capital gains and the extent to which they are subject to tax in the Iraqi tax legislation	- lectures - case study -discussions	- lectures - case study -discussions
12	3	understanding the material	Capital gains arising from the disposal of movable fixed assets	- lectures - case study -discussions	- lectures - case study -discussions
13	3	understanding the material	Scope of application of the tax	- lectures - case study -discussions	- lectures - case study -discussions
14	3	understanding the material	Tax Credits and Exceptions	- lectures - case study -discussions	- lectures - case study -discussions
15	3	understanding the material	Reference and inquiries	- lectures - case study -discussions	- lectures - case study -discussions

12.Infrastructure

a. Textbooks	Accounting and tax accounting (basics, concepts and applications) Prof. Dr. Talal Muhammad Ali Jerjawi - teacher Haitham Ali Muhammad Al-Akaili
b. References	Tax accounting and tax accounting in Iraq Prof. Dr. Mohamed Helou Daoud Khorassan
c. Recommended books and periodicals (journals, reports, etc.)	Tax accounting and tax accounting in Iraq

	Prof. Dr. Mohamed Helou Daoud Khorassan
d. Electronic references, internet websites, etc	

13. The Plan of Improving the Course

a. Studying labor market needs. Continuous communication in developing the curriculum based on recent versions of books, references and periodicals related to accounting science and its branches as a service activity and an accounting information system.
b. Be informed of the experiences of other countries in the field of -ACCOUNTING
c. Be informed of research work published in national and international journals in the field of ACCOUNTING

