



Course Weekly Outline

Course Lecturer	Ashraf Abdraba Ahmd			
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Title	Tax Accounting			
Course Coordinator	Accounting and tax accounting (basics, concepts and (applications			
Course Objective	Familiarize yourself with the tax system and tax accounting			
Course Description	Description of the processes and procedures that take place for tax accounting			
Textbook	Accounting and tax accounting (basics, concepts and (applications Prof. Dr. Talal Muhammad Ali Jerjawi - teacher Haitham Ali Muhammad Al-Akaili			
References	Tax accounting and tax accounting in Iraq Prof. Dr. Mohamed Helou Daoud Khorassan			
Course Assessment	Term Exam	Project	Quizzes and Attendance	Final Exam
	20		10	70
General Notes	Any laws or legal legislation related to income tax and methods of calculating it are added			



Week	Date	Topics Covered	Number of Hours	Notes
1	2022-10-3	Tax concept and objectives	3	
2	2022-10-10	Tax bases	3	
3	2022-10-17	Tax rules	3	
4	2022-10-24	The basic elements of tax	3	
5	2022-10-31	The relationship of tax accounting with accounting assumptions and principles	3	
6	2022-11-7	The relationship of tax accounting with other branches of accounting	3	
7	2022-11-14	Income tax	3	
8	2022-11-21	Economic and accounting concepts of .income	3	
9	2022-11-28	Income tax accounting	3	
10	2022-12-5	Exam	3	
11	2022-12-12	Capital gains and the extent to which they are subject to tax in the Iraqi tax legislation	3	

12	2022-12-19	Capital gains arising from the disposal of movable fixed assets	3	
13	2022-12-26	Scope of application of the tax	3	
14	2023 -1-2	Tax Credits and Exceptions	3	
15	2023-1-9	Reference and inquiries	3	

Lecturer signature

Head of Department Signature