



Department of Financial and Banking

College of Administration and Economic

University: Salahaddin University

Subject: Tax accounting

Course Book :(Year 3)

Lecturer's name: MSc. Barzan Ali khoushnaw

Academic Year: 2023/2024

Course Book

1. Course name	Tax accounting								
2. Lecturer in charge	Barzan Ali khoushnaw								
3. Department/ College	Accounting / Administration and Economic								
4. Contact	e-mail: barzan.khuter@su.edu Tel: (optional): 07504221221								
5. Time (in hours) per week	Theory: 2 hours								
6. Office hours									
7. Course code									
8. Teacher's academic profile	<p>Education</p> <ul style="list-style-type: none"> - 2005-2006 Faculty of Finance Sciences - College of Baghdad University -Baghdad –Iraq - 2008- Master of Tax Accounting - Institute of Higher Accounting and Financial Studies, Baghdad University –Iraq. <ul style="list-style-type: none"> • Academic titles attained <table border="1"> <thead> <tr> <th>Academic title</th> <th>Date of attainment</th> </tr> </thead> <tbody> <tr> <td>Assistant Lecturer</td> <td>10/11/ 2008</td> </tr> <tr> <td>Lecturer</td> <td>1/9/2014</td> </tr> <tr> <td>Assistant professor</td> <td>16/10/2008</td> </tr> </tbody> </table> <p>Assignments and posts Chairman of the Quality Assurance in the Department of Banking and Financial Sciences.</p> <ul style="list-style-type: none"> • Published Researches <p>1- Revenue in after sales contracts settling accounts in instalments over the tax applied study in the Empire World Real Estate Investment Company Limited / Erbil, Zanco, Volume (18) ,No(1),2014</p> <p>2- The role of interim financial statements in determining the tax debt Empirical Study in Kurdistan International Bank for Development and Investment / Erbil, Journal of Kirkuk University, Volume (4) ,No(1),2014</p>	Academic title	Date of attainment	Assistant Lecturer	10/11/ 2008	Lecturer	1/9/2014	Assistant professor	16/10/2008
Academic title	Date of attainment								
Assistant Lecturer	10/11/ 2008								
Lecturer	1/9/2014								
Assistant professor	16/10/2008								
9. Keywords	Tax legislation, tax accounting, the income tax Law 113 of 1982, as amended, Property Tax Act 162 of 1959, Land Tax Act No. 26 of 1962								
10. Course overview:	<p>Introduction :</p> <p>The importance of the subject of the political role of the pre-tax as an effective tool in the government's financial policy, which seeks to achieve its financial goals of social, economic and political.</p> <p>Here comes the role of tax legislation and accountability in entrusted with the commitment of</p>								

the tax due and the achievement of social solidarity for the implementation of financial obligations towards the state, and was among the tax legislation a number of obligations which are divided into positive obligations aimed at the implementation and enforcement of tax and directives and instructions issued by the authorities that the law interpretation of the tax code and found the extent of the taxpayer to comply with the tax law obligation by providing tax return properly, thus contributing to the access to estimate the amount of taxes, and negative obligations to stay away from patterns of illegal behaviour that criminalized under the tax law, which adversely affect the taxes which in turn lead to failure to achieve justice, and tax revenues, this approach aims different topics , which seeks to shed light on the platform of tax legislation in general and their sources of then interpret and analyse the tax laws prevailing in Iraq and the Kurdistan region.

11. Course objective:

1- General principles of tax law and the tax basis.

A clarification of the basic concepts and elements of the tax.

B. sources of tax legislation

2- How to settling accounts tax on income sources in accordance with the tax laws in Iraq.

(A). interpret the articles of the income tax Act 113 of 1982 as amended

(B) measures Tax settling accounts to the source of income from work / wages and salaries

(C) settling accounts of individual tax measures for companies

(D) Tax for companies settling accounts of solidarity measures.

(E) Tax settling accounts for companies to contribute to measures

3- The most important legal obligations to taxpayers according to the tax laws.

4-clarification of concept Fanon 162 property tax, and tax procedures for settling accounts to determine the amount of property tax.

5- Clarification of concept of Fanon 26, settling accounts and tax measures to determine the amount of land tax.

12. Student's obligation

Method is adopted in line with the Ministry of Higher Education and Research informed consent requirements and also directed by the University of Bayan using various educational videos and lectures with the aim of connecting as much as possible of the information concerning the article to the student and enriched with examples and practical cases .

13. Forms of teaching

1. lectures to be delivered to students at the rate of two hours per week using scientific means of lecturing style and use of Legends and style electronic display through the use of (power point displayed by Data show) (includes this offer: - A main and sub-headings. (B) Definitions mission and concepts.

2. Read the scientific article specified under the plan, both in terms of scientific references or process-related topics of study.

3. Preparation and participation during the semester and solving scientific assignments given to students during the semester.

4. Student of the points raised discussion at teaching.

Course material consists in shedding light on the most important items of tax legislation and accountability of the sources of tax law and focusing on tax laws in Iraq, including: -

(A)- Income Tax Act 113 of 1982 average.

(B)- 162 Property Tax Act of 1959 amended

(C) - Land Tax Act in Iraq

(D)- Law No. 20 of 2007

14. Assessment scheme

- Students doing exams through two sessions in the school year of the annual grade, and the final total score for this exam every three months (40) degree three quarterly exams before and formed according to the degree (20), per semester and be.
- Classification of classroom activities and homework, and the preparation of reports, and examinations (competition), and absenteeism, and everything related to actively associated with the equivalent scientific art school student.
- Total annual quest for material subjects (40) degrees.
- The results of the final examinations the student in the first round and the second round in case the student final in the first round of 60 degrees.
- Gathers grades annual seek final exam grade in the first round and the second round to reach the final score out of 100 degrees, and the student is successful if they won a total of 50 degrees and above.

15. Student learning outcome:

At the end of this module of this course students should be able to:

1. Apply analytical reasoning tools to assess how taxes affect economic decisions through the amount and timing of income recognition and deductions.
2. Communicate tax conclusions and recommendations in a clear and concise manner.
3. Comprehend the rationale for tax laws.
4. With regard to property transactions, be able to: categorize types of assets, calculate the basis of assets, calculate and report depreciation and amortization, calculate and report the sales or exchanges of property and depreciation recapture, calculate gains and losses, recognize and report non-taxable sales and exchanges.
5. Gain a conceptual understanding of state/local and multinational tax issues.
6. Draw supportable conclusions regarding tax issues using research skills.

17. The Topics:

Lecturer's name

17. The Topics:	Lecturer's name
The general theory of tax, The concept of tax, The historical concept of tax	(2 hrs)at 2022 / 10 / 3
Modern tax concept, Subdivisions tax, Direct taxes, Indirect taxes	(2 hrs)at2022 / 10 / 10
Legal analysis of texts to the Income Tax Law 113 of 1982	(2 hrs)at 2022 / 10 / 17
Resident and non-resident income tax law	(2 hrs)at2022 / 10 /24
The head of the Gregorian New Year holidays	(2 hrs)at2022 / 10 /31
Applied Cases	(2 hrs)at2022 / 11 /7
The first of 20 degrees exam	(2 hrs)at2022 / 11 / 14
Sources of income, which shall be subject to tax	(2 hrs)at2022 / 11 / 21
Sources of income, which shall be subject to tax	(2 hrs)at2022 / 11 / 28
Sources of income, which shall be subject to tax	(2 hrs)at2022 / 12 / 5
Sources of income, which shall be subject to tax	(2 hrs)at2022 / 12 / 12

Ministry of Higher Education and Scientific research

Sources of income, which shall be subject to tax	(2 hrs)at2022 / 12 / 19
Sources of income, which shall be subject to tax	(2 hrs)at2022 / 12 / 26
Download of the tax base under the Income Tax Act	(2 hrs)at 2023 / 1 / 2
The transfer of ownership of the property with practical cases of tax calculation	(2 hrs)at 2023 / 1 / 9
162 Property Tax Act of 1959 amended	(2 hrs)at 2023 / 1 / 16
Applied Cases of 162 Property Tax Act of 1959 amended	(2 hrs)at 2023 / 1 / 23
Land Tax Act in Iraq	(2 hrs)at 2023 / 1 / 30
Property Tax Act	(2 hrs) at 2023 / 2 / 6
Applied Cases of Property Tax Act	(2 hrs) at 2023 / 2 / 13

19. Examinations:

1. Compositional: In this type of exam the questions usually starts with Explain how, What are the reasons for...?, Why...?, How....?

Examples :

1-how you can explain the tax?

2- What are the elements of the tax?

3- Internal sources of the tax legislation consisting of.....and.....and.....

4- What are the sources of tax legislation? The answer by drawing sketch

2. A Case Study on Income Tax Law 113 for salaries.

A Case Study on Income Tax Law 113 wage.

A Case Study on Income Tax Law 113 individual companies.

A Case Study on Income Tax Law 113 firms solidarity

A Case Study on Income Tax Law 113 joint stock companies

A case study about the property tax law

A case study on land tax law