

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2024Spring					
Course Name	Taxation					
Course Code	ACCAF6					
Course Type	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)			
	<input type="checkbox"/> Basic Disciplinary Course		<input checked="" type="checkbox"/> Professional Course (Required)			
	<input type="checkbox"/> Professional Course (Elective)		<input type="checkbox"/> Professional Course (Expanded)			
	<input type="checkbox"/> Professional Course (Advanced)					
Course Credits	4 (3+1)					
Course Hours	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
Applicable object	<input checked="" type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior					
	<input checked="" type="checkbox"/> Business Administration (Accounting)					
	<input type="checkbox"/> Information Management and Information Systems (Finance)					
Prerequisites	None					
Instructor	Zhu Xiaoli (Echo Zhu) & Zheng Zheng (Amy Zheng)					
Contact Information	Office: C203; C204					
	Tele: (010)83951085					
	Email: zhuxiaoli@cueb.edu.cn ; zhengzheng@cueb.edu.cn					
Office Hour	Echo: M: 09:55-11:30; W: 08:00-09:35; Th: 09:55-11:30 Amy: T&W: 15:25-17:00; Th: 09:55-11:30					
Learning Centre	Echo: T: 13:00-15:00; 18:00-20:00 (online) Amy: T: 13:30-15:05; M: 18:00-20:00 (online)					
Grade/Section	23ACCA1/23ACCA2					
Course Time/Place	23ACCA1: T: 09:55-12:20/A104 + 45mins (online) 23ACCA2: W: 09:55-12:20/A105 + 45mins (online)					
Textbook	1. F6 Taxation (UK) Workbook 2. F6 Taxation (UK) Practice & Revision kits					

Reference Book

1. Taxation (UK), FA2022, Kaplan Publishing.
2. Taxation Laws (China), Chinese Institute of Certified Public Accountants (CICPA).

Course Description

This course gives a brief introduction to the knowledge of the taxation system in UK and its applications. It involves the introduction of six major types of taxes existed in most countries, including individual income tax, national insurance contributions, capital gains tax, corporation tax and value added tax. It is designed to provide students with a meaningful basic introduction of the taxation system, to help them understand the history and purpose of the taxation, apply the basic taxation knowledge and skills, and a expand a broader view of taxation system design, which is quiet useful for every student as a taxpayer and tax practitioners.

Student Learning Objectives

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> Describe the purposes (economic, social, environmental) of taxation in a modern economy Illustrate the different types of income for individuals within the scope of income tax Illustrate the different types of income for companies within the scope of corporation tax Identify chargeable disposals within the scope of capital gains tax Describe the collection of value added tax
Capability	<ul style="list-style-type: none"> Compute the individual taxable income and income tax liability Compute taxable total income and corporation tax liability Compute and chargeable gains and capital gains tax Compute the amount of VAT payable Identify tax planning opportunities and compute the amount of tax saved
Mindset	<ul style="list-style-type: none"> To be a citizen who grasp basic tax laws knowledge in daily life To be a taxpayer who comply with the tax regulations To be a tax practitioner with integrity, objectivity, be prudent and cooperative at work To be a contributor who promotes the development of the tax system and the wellbeing of the society

Website Source

- <https://www.accaglobal.com/>
- <https://www.gov.uk/>
- <http://www.chinatax.gov.cn/>
- <https://www.icourse163.org/learn/ZUEL-1002080015?tid=1465425524#/learn/announce>

Teaching Methods

This course contains lectures, class discussions, homework, quizzes, presentation and exams. Textbook content will be introduced first. Then real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment in or after class.

Grade Criterion

Component	Weight	Description
Final Exam	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of multiple-choice questions, short answer questions and calculations. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.
Mid-Term Test	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The test paper may be

		mainly composed of multiple-choice questions and calculations.
Homework	15%	Most of the assigned homework is taken from the exercises in the textbook. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments will be kept by the tutor for reference and won't be returned to students.
Quizzes	15%	There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts.
Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures. Each group need to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals will be asked to participate individually in a question and answer at least 5 times during the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
Total	100%	

Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	5%	10%
Quizzes	5%	10%
Presentation		10%
Mid-Term Test	20%	
Final exam		20%
Total	40%	60%

Assessment of Student Performance

☞ Self-Study and Reading ability Practice

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

☞ Homework

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be reduced in score by 50%.

☞ Attendance

Because the course covers a great deal of material, attending every class session is very important for performing well.

- ◆ Being late for 15 minutes or more is considered an absence.
- ◆ Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C – to D +). Any excused absence must be discussed directly with the teacher.
- ◆ Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly. but students are welcome to continue attending classes.
- ◆ An incomplete grade (I) will be considered in case of medical or family emergencies.

☞ *Participation*

- ◆ Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- ◆ Students should also use office hours to ask questions or talk with the instructor for good communication and effective learning.
- ◆ Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- ◆ Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- ◆ All above behaviors will be solely evaluated by the instructor for scoring.

☞ *Textbook*

Students must bring the textbook to class.

Topical Course Outline

Week	Date	Topics	Platform	Homework
1	Offline	<ul style="list-style-type: none"> ● Syllabus ● Chapter 1 <ul style="list-style-type: none"> • Purposes of taxation • Structure of UK tax system • Different types of taxes • Tax avoidance and tax evasion 	Classroom	Homework for Ch1
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch1 ● Tutoring for exercises Ch1 	Xuexitong	—
2	Offline	<ul style="list-style-type: none"> ● Chapter 2-Part1 <ul style="list-style-type: none"> • Statutory residence test • Types of income • Personal allowance 	Classroom	Homework for Ch2-Part1
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch2-Part1 ● Tutoring for exercises Ch2-Part1 	Xuexitong	—
3	Offline	<ul style="list-style-type: none"> ● Chapter 2-Part2 <ul style="list-style-type: none"> • Computing income tax liability • Gift aid donation • Child benefit 	Classroom	Homework for Ch2-Part2
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch2-Part2 ● Tutoring for exercises Ch2-Part2 	Xuexitong	—
4	Offline	<ul style="list-style-type: none"> ● Quiz 1 (tentative) ● Chapter 3 <ul style="list-style-type: none"> • Basis assessment for employment income 	Classroom	Homework for Ch3

		<ul style="list-style-type: none"> • Allowable deductions 		
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch3 ● Tutoring for exercises Ch3 	Xuexitong	—
	Offline (23ACCA1)	<ul style="list-style-type: none"> ● Chapter 4 <ul style="list-style-type: none"> • Taxable benefits • Exempt benefits 	Classroom	Homework for Ch4
	Online (23ACCA1)	<ul style="list-style-type: none"> ● Review for key points in Ch4 ● Tutoring for exercises Ch4 	Xuexitong	—
5	Offline (23ACCA1)	<ul style="list-style-type: none"> ● Chapter 5 (Ch 7 in textbook) <ul style="list-style-type: none"> • The badges of trade • The adjustment of profits 	Classroom	Homework for Ch5
	Online (23ACCA1)	<ul style="list-style-type: none"> ● Review for key points in Ch5 ● Tutoring for exercises Ch5 	Xuexitong	—
	Offline (23ACCA2)	<ul style="list-style-type: none"> ● Chapter 4 <ul style="list-style-type: none"> • Taxable benefits • Exempt benefits 	Classroom	Homework for Ch4
	Online (23ACCA2)	<ul style="list-style-type: none"> ● Review for key points in Ch4 ● Tutoring for exercises Ch4 	Xuexitong	—
	Offline (23ACCA2)	<ul style="list-style-type: none"> ● Chapter 5 (Ch 7 in textbook) <ul style="list-style-type: none"> • The badges of trade • The adjustment of profits 	Classroom	Homework for Ch5
	Online (23ACCA2)	<ul style="list-style-type: none"> ● Review for key points in Ch5 ● Tutoring for exercises Ch5 	Xuexitong	—
6	Offline	<ul style="list-style-type: none"> ● Chapter 6-Part1(Ch 8 in textbook) <ul style="list-style-type: none"> • Qualifying plant and machinery • Main pool and special rate pool • Capital allowances for motor cars 	Classroom	Homework for Ch6-Part1
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch6-Part1 ● Tutoring for exercises Ch6-Part1 	Xuexitong	—
7	Offline	<ul style="list-style-type: none"> ● Chapter 6-Part2 (Ch 8 in textbook) <ul style="list-style-type: none"> • Balancing adjustments • Private use assets 	Classroom	Online homework for Ch6-Part2
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch6-Part2 ● Tutoring for exercises Ch6-Part2 	Xuexitong	—
8	Offline	<ul style="list-style-type: none"> ● Chapter 7 (Ch 9 in textbook) <ul style="list-style-type: none"> • Basis of assessment • Commencement and cessation 	Classroom	Homework for Ch7
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch7 ● Tutoring for exercises Ch7 	Xuexitong	—
9	Offline	<ul style="list-style-type: none"> ● Midterm-test (tentative) 	Classroom	—
	Online	<ul style="list-style-type: none"> ● Tutoring for exercises Midterm-test 	Xuexitong	—
	Offline (23ACCA1)	<ul style="list-style-type: none"> ● Chapter 8 (Ch12 in textbook) <ul style="list-style-type: none"> • National insurance contributions 	Classroom	Homework for Ch8
	Online (23ACCA1)	<ul style="list-style-type: none"> ● Review for key points in Ch8 ● Tutoring for exercises Ch8 	Xuexitong	—

10	Offline (23ACCA1)	<ul style="list-style-type: none"> ● Chapter 9 (Ch 13 in textbook) <ul style="list-style-type: none"> • Capital gains tax liability • Part disposals • Compensation or insurance money 	Classroom	Homework for Ch9
	Online (23ACCA1)	<ul style="list-style-type: none"> ● Review for key points in Ch9 ● Tutoring for exercises Ch9 	Xuexitong	—
	Self-study (23ACCA2)	<p>— <i>Labour Day Holiday</i></p> <ul style="list-style-type: none"> ● Chapter 8 (Ch12 in textbook) <ul style="list-style-type: none"> • National insurance contributions 	Classroom	Homework for Ch8
	Self-study (23ACCA2)	<ul style="list-style-type: none"> ● Review for key points in Ch8 ● Tutoring for exercises Ch8 	Xuexitong	—
11	Offline (23ACCA1)	<ul style="list-style-type: none"> ● Chapter 10-Part1 (Ch 18 in textbook) <ul style="list-style-type: none"> • Scope of inheritance tax • Transfer of value • Types of lifetime transfers 	Classroom	Homework for Ch10-Part1
	Online (23ACCA1)	<ul style="list-style-type: none"> ● Review for key points in Ch10-Part1 ● Tutoring for exercises Ch10-Part1 	Xuexitong	—
	Offline (23ACCA2)	<ul style="list-style-type: none"> ● Chapter 9 (Ch 13 in textbook) <ul style="list-style-type: none"> • Capital gains tax liability • Part disposals • Compensation or insurance money 	Classroom	Homework for Ch9
	Online (23ACCA2)	<ul style="list-style-type: none"> ● Review for key points in Ch9 ● Tutoring for exercises Ch9 	Xuexitong	—
	Offline (23ACCA2)	<ul style="list-style-type: none"> ● Chapter 10-Part1 (Ch 18 in textbook) <ul style="list-style-type: none"> • Scope of inheritance tax • Transfer of value • Types of lifetime transfers 	Classroom	Homework for Ch10-Part1
	Online (23ACCA2)	<ul style="list-style-type: none"> ● Review for key points in Ch10-Part1 ● Tutoring for exercises Ch10-Part1 	Xuexitong	—
12	Offline	<ul style="list-style-type: none"> ● Chapter 10-Part2 (Ch 18 in textbook) <ul style="list-style-type: none"> • Death tax on lifetime transfers • Death estate 	Classroom	Homework for Ch10-Part2
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch10-Part2 ● Tutoring for exercises Ch10-Part2 	Xuexitong	—
13	Offline	<ul style="list-style-type: none"> ● Quiz 2 (tentative) ● Chapter 11 (Ch 19 in textbook) <ul style="list-style-type: none"> • The calculation of TTP • Long period of account 	Classroom	Homework for Ch11
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch11 ● Tutoring for exercises Ch11 	Xuexitong	—
14	Offline	<ul style="list-style-type: none"> ● Chapter 12 (Ch 24 in textbook) <ul style="list-style-type: none"> • The scope of VAT • VAT registration • Recovery of input tax 	Classroom	Homework for Ch12
	Online	<ul style="list-style-type: none"> ● Review for key points in Ch12 ● Tutoring for exercises Ch12 	Xuexitong	—
15	Offline	<ul style="list-style-type: none"> ● Presentation 	Classroom	—
	Online	<ul style="list-style-type: none"> ● Final review 	Xuexitong	—

16	Offline	● Presentation	Classroom	——
	Online	● Online Q&A	Xuexitong	——

Notes:

1. Some chapters or sections may leave for self-study, this is the students' duty to learn and understand, they may also be included in the quizzes or exams.
2. A review in Chinese will be held each week for around 45 minutes online and a final review in Chinese will be hold at the end of the semester. Some chapters or sections may leave for self-study, this is the students' duty to learn and understand, they may also be included in the quizzes or exams .A review in Chinese may be held during LC and OH in the semester.

Teacher's Office Hour

- ♦ The instructor's office hour is shown in the front of the office door.
- ♦ Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- ♦ The time can be scheduled by instructors or students, or both.

Cheating and Plagiarism

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. **If any student is caught cheating on any homework assignment, the highest score the student can earn in that course is a "C".**

Important Dates

Midterm Test	Week 9 or 10
Final Exam	Refer to the notice of the Academic Affairs Office

Note: This syllabus is tentative and may be changed or modified throughout the semester. All students will be notified and a new syllabus will be given.

Instructor: _____

Department Head: _____

