

Global Learning Semesters

Course Syllabus

Course: ACCT-420 Business Taxation

Department: Accounting & Banking

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACCT-420	Business Taxation	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACCT-330 Company Law
Department	Level of Course	Language of Instruction
Accounting & Banking	Upper Division	English

Course Description

The course covers topics such as the corporate business taxation, basic income tax computation, self-assessment system, capital gains occupational pension schemes, VAT, overseas aspects, and tax planning.

Instructor

Mr Andreas Lambrou

Course Aims and Objectives

To develop knowledge and understanding in the core areas of tax related businesses and their employees.

Teaching Methods

The course is delivered through a mixture of lectures, presentations, tutorials and practical exercises and assignments

Course Teaching Hours

42 hours (24 hours lectures/presentations + 18 hours tutorials and practical exercises). The course is delivered during the Fall and Spring semesters in 14-weeks (3 hours/week).

Evaluation and Grading

Homework: 20%
Mid-Term: 30%
Final Exam: 50%

Readings and Resources

Required Textbook

Nightingale K. (2000), Taxation Theory and Practice, Financial Times and Prentice Hall.