

SYLLABUS

TAXATION – F6

**(Attached to Decision No..... / QD-ĐHNT dated / / 20....
of the President of Foreign Trade University)**

Course title: TAXATION – F6

Course code: KETF6

Department: Financial Accounting

Course conducting:

Credit hours: 4

Prerequisite(s): Accountant in Business (F1) and Financial Accounting (F3)

Time of the first design/announcement:

Adjust, modify, supplement:

1. INSTRUCTOR(s) INFORMATION

No.	Instructors' name	Email	Phone number	Office
1.	Pro. Tran Thi Kim Anh	anhttk@ftu.edu.vn	0983041350	3rd floor- B building
2	Dr. Tran Tu Uyen	uyentt@ftu.edu.vn	0904153636	3rd floor- B building

3.	MA. Le Thanh Cong	congl@ftu.edu.v n	01256171283	3 rd floor- B building
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2. COURSE OBJECTIVES

The F6 Taxation aims at introducing candidates to the subject of taxation and provides the core knowledge of the underlying principles and major technical areas of taxation, as they affect the activities of individuals and businesses. Candidates are introduced to the rationale behind and the functions of the tax system. The syllabus then considers the separate taxes that an accountant would need to have a detailed knowledge of, such as personal income tax; corporate income tax; foreign contractor tax; and value added tax. Having covered the core areas of the basic taxes, the candidate should be able to compute tax liabilities, explain the basis of their calculations, apply tax planning techniques for individuals and companies and identify the compliance issues for each major tax through a variety of business and personal scenarios and situations. To develop knowledge and skills relating to the tax system as applicable to individuals and businesses (domestic and foreign owned) operating in Vietnam.

3. COURSE LEARNING OUTCOMES

3.1. Learning outcomes about knowledge, skills, autonomy and responsibility

3.1.1. Knowledge

- CLO1: Explain the operation and scope of the Vietnamese tax system and the obligations of taxpayers and the implications of noncompliance
- CLO2: Explain and compute the personal income tax liabilities of individuals
- CLO3: Explain and compute the corporate income tax liabilities of both domestic and foreign owned companies

- **CLO4: Explain and compute the effects of value added tax on businesses**
- **CLO5: Explain and compute the tax liabilities arising under the regime applicable to foreign contractors**

3.1.2. Skills

- **CLO6: Apply the good technical knowledge of audit and financial reporting obtained to different professional scenarios to identify the key ideas behind**
- **CLO7: Explain key ideas identified, techniques or approaches necessary in each professional scenario. Explaining means providing simple definitions and including the reasons why these approaches have been developed. The explanations need to be clearly focused on the scenario in the question**

3.1.3. Autonomy and responsibility

- **CLO8: Have an appropriate attitude towards professional characteristics of tax accounting**
- **CLO9: Have an appropriate professional attitude towards ethical issues in accounting and auditing profession**
- **CLO10: Have duly responsibility for the group works as well as individual works**

3.2. Matrix of the contribution of Course learning outcomes to Program learning outcomes

Course learning outcomes	Program learning outcomes											
	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12
CLO1	x	x	x	x	x	x	x				x	x
CLO2	x	x	x	x	x	x	x				x	x

CLO3	x	x	x	x	x	x	x				x	x
CLO4	x	x	x	x	x	x	x				x	x
CLO5	x	x	x	x	x	x	x				x	x
CLO6		x			x	x	x				x	x
CLO7	x	x	x	x	x	x	x	x	x	x	x	x
CLO8	x	x	x	x	x	x	x	x	x	x	x	x
CLO9	x	x	x	x	x	x	x	x	x	x	x	x
CLO10					x	x	x	x	x	x	x	x
Course	4	4	4	4	5	4	5	3	3	3	5	5

4. READING MATERIALS

4.1. Textbook(s)

- 1. ACCA Paper F6 - Study text.**
- 2. BPP ACCA Paper F6 - Practice and revision.**
- 3. TX-VNM paper past exams.**

4.2. Compulsory reading(s)

4. Book(s)

5. Article(s)

6. Seminar(s)/conference(s)

7. Thesis(es)/dissertation(s)/yearbook(s)

4.3. Optional reading(s)

8. Law on Tax Administration: No. 78/2006 / QH11, No. 21/2012 / QH13, No. 71/2014 / QH13

9. Law on VAT: No. 13/2008 / QH12, No. 31/2013 / QH13

10. CIT Law: 14/2008 / QH12, No. 32/2013 / QH13

11. PIT Law: 04/2007 / QH11, No. 26/2012 / QH13

12. Decree on management of invoices and vouchers: 51/2010 / ND-CP, 04/2014 / ND-CP

13. Decree on VAT: 209/2013 / ND-CP,

14. Decree on CIT: 218/2013 / ND-CP

15. Decree on PIT: 65/2013 / ND-CP

16. Circular on CIT: 78/2014 / TT-BTC

17. Revised Law 31/2013/QH13 effective 1 Jan 2014

18. Revised Law 71/2014/QH13 effective 1 Jan 2015 (Art 3)

19. Decree 209/2013/ND-CP, guiding the VAT law

20. Decree 91/2014/ND-CP, amending, effective 15 Nov 14

21. Revised by Decree 12/2015/ND-CP, effective 1 Jan 2015 (Art 3)

4.4. Websites (if any)

22. www.mof.gov.vn;

23. www.vacpa.org.vn;

24. www.accaglobal.com;

- 25. www.kiemtoanpro.com;
- 26. www.webketoan.com;
- 27. www.forumketoan.com;
- 28. www.kiemtoan.com.vn.

5. COURSE CONTENTS AND SCHEDULE

5.1. Course contents

No.	Contents	Time Allocation				Contribution to CLO
		Hour(s) on the class		Essays, exercise, Assignments..	Self-study with teacher's tutorials	
		Lecture (1)	Practice, Seminar...			
1,2	Chapter 1 The Vietnamese tax system and its administration	6	4	6	14	1

	<p>1.1 The overall function and purpose of taxation in a modern economy</p> <p>1.2. Overall structure of Vietnamese tax system</p> <p>1.3. The systems of registration and the making of returns</p> <p>1.4. The submission of information and claims and the payment of tax liabilities</p> <p>1.5 Transfer pricing</p> <p>1.6. Penalties for non-compliance</p> <p>1.7. Taxation examination</p>					
3,4,5	Chapter 2: Personal income tax	6	5	6	16	2

	<p>2.1. The scope of personal income tax (PIT)</p> <p>2.2. Income subject to PIT</p> <p>2.3. The comprehensive computation of monthly and annual taxable income and tax liabilities</p> <p>2.4 The use of exemptions and reliefs in deferring and minimizing PIT liabilities</p>					
6,7,8	Chapter 3: Corporate income tax	6	5	6	16	3
	<p>3.1. The scope of corporate income tax (CIT)</p> <p>3.2. Profits subject to CIT</p> <p>3.3. The comprehensive computation of CIT liabilities</p> <p>3.4. The use of tax exemptions and reliefs in deferring</p>					

	and minimizing CIT liabilities					
9	Midterm	2	1	2	2	
10,11	Chapter 4: Value added tax	6	3	6	12	4
	4.1. The scope of value added tax (VAT) 4.2. Bases and methods of calculation					
12,13	Chapter 5: Taxation of foreign contractors	6	4	6	14	5
	5.1 The scope of the foreign contractor tax (FCT) regime 5.2. The computation of FCT liabilities					
14	Chapter 6: Other topics	2	1	2	6	
	6.1 Transfer price					
	6.2 Double Taxation Avoidance Agreement					
15	Review	2	1	2	4	

Total (hour)	36	24	36	84	
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5.2. Schedule of lectures

Lecture 1: Chapter 1 The Vietnamese tax system and its administration

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	1.1 The overall function and purpose of taxation in a modern economy 1.2. Overall structure of Vietnamese tax system 1.3. The systems of registration and the making of Vietnamese tax system	Reading	1
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 2: Chapter 1 The Vietnamese tax system and its administration (continued)

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	1.4. The submission of information and claims and the payment of tax liabilities 1.5 Transfer pricing 1.6. Penalties for non-compliance 1.7. Taxation examination	Reading	1
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 3: Chapter 2: Personal income tax

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO

Lecture	1	2.1. The scope of personal income tax (PIT) 2.2. Income subject to PIT	Reading	2
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 4: Chapter 2: Personal income tax (continued)

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	2.3. The comprehensive computation of monthly and annual taxable	Reading	2
Practice, Seminar...	2		Reading and homework	

Essays, exercise, assignments	2	income and tax liabilities	Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 5: Chapter 2: Personal income tax (continued)

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	2.4 The use of exemptions and reliefs in deferring and minimizing PIT liabilities	Reading	2
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	

Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 6: Chapter 3: Corporate income tax

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	3.1. The scope of corporate income tax (CIT) 3.2. Profits subject to CIT	Reading	3
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	

Assessment (....)		
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Lecture 7: Chapter 3: Corporate income tax (continued)

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	3.3. The comprehensive computation of CIT liabilities	Reading	3
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (....)				

Lecture 8: Chapter 3: Corporate income tax (continued)

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	3.4. The use of tax exemptions and reliefs in deferring and minimizing CIT liabilities	Reading	3
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 9: Mid-term

Lecture 10: Chapter 4: Value added tax

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
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Lecture	1	4.1. The scope of value added tax (VAT)	Reading	4
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 11: Chapter 4: Value added tax (continued)

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	4.2. Bases and methods of calculation	Reading	4
Practice, Seminar...	2		Reading and homework	

Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 12: Chapter 5: Taxation of foreign contractors

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	5.1 The scope of the foreign contractor tax (FCT) regime	Reading	5
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	

Self-study with the teacher's tutorials	3		Reading and homework	
Assessment (...)				

Lecture 13: Chapter 5: Taxation of foreign contractors (continued)

Teaching activities	Hour(s)	Content	Students' preparation	Contribution to CLO
Lecture	1	5.2. The computation of FCT liabilities	Reading	5
Practice, Seminar...	2		Reading and homework	
Essays, exercise, assignments	2		Reading and homework	
Self-study with the teacher's tutorials	3		Reading and homework	

Assessment (...)		
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Lecture 14: Chapter 6: Other topics

Teaching activities	Hour(s)	Content	Students' preparation
Lecture	1	6.1 Transfer price	Reading
Practice, Seminar...	2	6.2 Double Taxation Avoidance Agreement	Reading and homework
Essays, exercise, assignments	2		Reading and homework
Self-study with the teacher's tutorials	3		Reading and homework
Assessment (...)			

Lecture 15: Review

6. COURSE POLICY

6.1. Missions of students

- Read materials and prepare before attending class.
- Fulfill all assigned tasks.
- Prepare the discussion of the course.

6.2. Regulations of exam

- Students who do not receive or do not submit or submit exam papers lately will get 0.
- Students who do not attend 80% of the classes are not allowed for exam.
- Students who get the exam paper under 4 are not eligible for the exam.

7. COURSE ASSESSMENT

- Score ladder: 10
- Type of assessment

Form		Content	Criteria	CLO	Proportion
Formative	Check attendance	Class participation	The number of attendances and participation in lesson	8,9,10	5%
	Check in class	Team assignments	Quick test, 30 minutes	8,9,10	5%

Summative	Mid-Term	Mid-term Test	Essay and Multiple choice questions	1,2,3,4,5,6,7	30%
	Final term	Final Test	Essay and Multiple choice questions	1,2,3,4,5,6,7	60%
				Total:	100%

v Types of assessment

Diagnostic

Formative

Summative

v Requirement for assessment when suggesting assessment method

Value	Measure exactly what is needed to be measured (assessment criteria/factor should be correlative with knowledge/skills demonstrating in respective learning outcomes).
Reliability	Assessment from two teachers/lecturers who evaluate the same task of student or from one teacher/lecturer in different time.
Fairness	Students are provided information about assessment criteria. Scoring bases on specific criteria. Students are completely instructed knowledge, skills needed to meet assessment criteria.

v Assessment methods

Performance Based Outcomes	Demonstration, presentation, simulation, role play, work sample, performance test (Trình diễn, thuyết trình, mô phỏng, đóng vai, bài kiểm tra mô phỏng công việc thực tế, thi đánh giá năng lực)	Project, lab test, fieldwork, thesis, practicum, portfolios (Dự án, thực hành ở phòng lab, đi thực địa, luận văn, rèn luyện nghiệp vụ, hồ sơ)
Knowledge Based Outcomes	MCQs, short essay questions, posters (Thi trắc nghiệm, viết bài luận ngắn, posters)	Case studies, long essay questions, critiques, journal/blogs (Nghiên cứu tình huống, viết bài luận dài, bài phê bình, bài báo/blog)

Low Order Thinking Skills (Kỹ năng tư duy cấp độ thấp)

High Order Thinking Skills (Kỹ năng tư duy cấp độ cao)

SUITABLE ASSESSMENT METHODS (knowlegde)

Remember	Understand	Apply	Analyse	Evaluate	Create
MCQ	MCQ	Open questions (allow to use materials)	Case study	Evaluate published articles	Create product model

Standardized test	Fill in the blank	Group project	Presentation	Evaluation essay	Thesis, dissertation, poster
Quiz	Quiz	Practice, experiment	Project	Evaluate problems	Compose
			Summarize book, documentary	Speaking test	Business model
				Case study	Start-up

DEAN OF FACULTY

HEAD OF DEPARTMENT

