《税务（英语）》教学大纲（模板）

课程编号：090744A

课程类型：□通识教育必修课 □通识教育选修课

□学科基础课 □专业核心课

☑专业提升课

总 学 时：64 讲课学时：64 实验（上机）学时：0

学　　分：4

考试类型：√考试 □考查

适用对象：会计学（国际会计-ACCA）专业

□是 √否 同意作为其他专业学生选修的专业拓展课

（类型为“通识教育必修课”“通识教育选修课”的课程不需勾选）

## Course Introduction

The report of the 19th National Congress of the Communist Party of China points out that China must lead the construction of modern economic system with the new development concept, and promote high-quality economic development. In 2020, the CPC Central Committee also proposed to "accelerate the formation of a new development pattern with domestic circulation as the main body and domestic and international double circulation promoting each other". With the development of China's socialist market economy, the macro-control function of tax in the national economy is more and more significant.

In 2014, general secretary Xi Jinping pointed out that "universities shoulder the important task of learning and researching and publicizing Marx doctrine and cultivating builders and successors of China's socialist cause." In 2016, at the National Conference on Ideological and political work in Colleges and universities, Xi Jinping stressed that colleges and universities should persist in taking the moral education as the central link, and integrate the ideological and political work throughout the whole process of education and teaching, so as to realize the whole process of educating people and educating people in an all-round way.

Taxation (TX) is one subject of fundamental stage of ACCA exam, an accountant would need to have a detailed knowledge of tax. Taxation (TX-UK), introduces students 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. Having covered the core areas of the basic taxes, students 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.

## Course objectives and requirements for graduation

### Specific objectives

**1.Language competence objectives**

Improve students‘ language skills and increase their chances of working abroad or in multinational companies.

**2.Knowledge teaching objectives**

Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline.

**3.Ability cultivation objectives**

To train students’ ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises).

**4.Quality-oriented education objectives**

In accordance with ACCA professional ethics, students should have good professional ethics, moral cultivation, honest, trustworthy, and law-abiding.

**5. implement the "three-wide education" concept**

This course strives to integrate theory with practice, enhance students' understanding of the macro-economic function of tax control in teaching, and integrate the ideological and political points into the corresponding chapters of the course, so as to implement the fundamental requirements of the Party Central Committee on moral education in the actual teaching process.

### Relationship between course objectives and graduation requirements

**The relationship matrix between course objectives and graduation requirements**

|  |  |  |
| --- | --- | --- |
| **Course objectives** | **Support the graduation requirements** | **Support the graduation requirements point** |
| Improve students' language skills and increase their chances of working abroad or in multinational companies. | Good communication and communication skills in English. Be able to communicate in English, have the ability of listening, speaking, reading, writing and translating English, and master enough professional English vocabulary. | have a good command of professional English vocabulary, be able to read and understand professional books such as ACCA textbooks, and have the ability to participate in English exams such as ACCA global exam. |
| Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline | Have a solid grasp of basic professional knowledge and professional knowledge, and can use them to analyze and solve practical problems. | to master relevant professional course knowledge, ACCA course system of certified public accountants (AB), with the enterprise management accounting (MA), financial accounting (FA), company law and commercial law (LW), performance management (PM), (TX) of the tax law, financial report (FR), audit and certification business (AA), financial management (FM), etc., as well as other bilingual knowledge of professional courses. Familiar with international accounting standards, international audit practices and other relevant laws and policies. |
| To train students' ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises). | Professional judgment ability and decision-making ability, able to conduct appropriate analysis of information through keen insight, timely discover, analyse and solve practical accounting problems, and provide decision support and reasonable Suggestions to avoid risks. | with professional judgment and keen insight, be able to find out practical problems in accounting and make analysis and solutions. |
| In accordance with ACCA professional ethics, students should have good professional ethics, moral cultivation, honest, trustworthy, and law-abiding. | Have professional ethics and conduct. Have basic business ethics and good professional ethics, adhere to professional ethics and ethics, have dedication, sense of responsibility and rigorous work attitude and good quality of honesty and trustworthiness. | be aware of the content of ACCA and China accounting code of professional ethics and conduct, and strictly abide by it in practice. |

## Course content and basic requirements

**Theory course content, class hours and teaching methods**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Course content** | **Basic requirements** | **Class hours** | **Teaching method** | **Supporting course objectives** |
| 1 | 1The UK tax system and its administration | Understand the British tax system and basic management system | 3 | Teach | Improve students' language skills and increase their chances of working abroad or in multinational companies.  In accordance with ACCA professional ethics, students should have good professional ethics, moral cultivation, honest, trustworthy, and law-abiding.  **The purpose of Ideological and Political Education:**  To help students understand the impact of tax law on China's enterprise operation, and then on China's macro real economy, such as the supply side structural reform, demand side management and other aspects; in the process of introducing tax planning, the importance of reasonable planning, as well as the red line and principles of tax law are emphasized, and the students' awareness of the rule of law and the concept of abiding by the law are strengthened The important expositions on the ideological and political education in Colleges and universities, and the implementation of the fundamental goal of moral education in Colleges and universities. |
| 2 | 2 Income tax and NIC liabilities  2.1 The computation of taxable income and income tax liability  2.2 Property income  2.3 Employment income  2.4 Trading income  2.5 Pensions & NIC  2.6 Tax administration for individuals | Master the basic method of personal tax calculation in the UK, proficient in the calculation of property income and salary income, and focus on the calculation of business income. Understand the British pension and social security system, understand the collection and management of personal income tax. | 18 | Teach  Practice  Case analysis | Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline.  To train students' ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises).  **The purpose of Ideological and Political Education:**  focus on the red line and principle of tax law for students, ensure the rationality and legality of tax planning, strengthen students' awareness of the rule of law and the concept of abiding by the law, implement the central link of moral education proposed by the general secretary of internship, and construct the pattern of "three complete education". |
| 3 | 3 Chargeable gains for individuals  3.1 scope of capital gain tax  3.2 Computing chargeable gains and CGT payable  3.3 CGT reliefs for individual | To understand the scope of capital gains tax collection, to master the calculation of capital gains and taxable income, to master the special disposal, the treatment of special assets, and the five situations of capital gains exemption for individuals. | 10 | Teach  Practice  Case analysis | Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline.  To train students' ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises). |
| 4 | 4 Inheritance tax  4.1 Scope of inheritance tax  4.2 IHT calculation  4.3 IHT planning  4.4 payment of IHT | To understand the collection scope of estate tax, to master the calculation method of the three stages of estate tax, to have the ability to make tax planning for estate tax, and to understand the collection management of estate tax. | 7 | Teach  Practice  Case analysis | Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline.  To train students' ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises).  **The purpose of Ideological and Political Education:**  To guide students to pay attention to the reform of consumption tax in recent years, such as raising the tax rate, to understand the impact of consumption tax reform on the micro behavior of individuals and enterprises, and to help students strengthen their understanding of the macro-control function of tax. |
| 5 | 5 Corporation tax liabilities  5.1Introdction to corporation tax  5.2 capital gain of corporation tax  5.3 Group of companies  5.4 Tax administration for a company | Understand the scope of corporate tax collection, grasp the connotation and calculation of corporate profits, and distinguish it from individual profits tax, and understand the collection and management of corporate tax. | 14 | Teach  Practice  Case analysis | Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline.  To train students' ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises). |
| 6 | 6 VAT  6.1 The scope of VAT  6.2 Registration and deregistration  6.3 Calculation of VAT  6.4 Accounting for and administering VAT  6.5 Imports, exports, acquisitions and dispatches  6.6 Special schemes for small business | Understand the scope of VAT collection, understand the three registration and withdrawal mechanisms of VAT, master the calculation of VAT, understand the accounting treatment and tax administration of VAT, understand the VAT import and export policies, and understand the three special systems applicable to small-scale enterprises. | 8 | Teach  Practice  Case analysis | Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline.  To train students' ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises). |
| 7 | Review | Review the core areas of the basic taxes, students 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. | 12 | Teach  Practice | Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline.  In accordance with ACCA professional ethics, students should have good professional ethics, moral cultivation, honest, trustworthy, and law-abiding.  **The purpose of Ideological and Political Education:**  Through a variety of ways to reduce the tax burden of taxpayers (especially low-income people), improve people's livelihood. Help students better understand the government's emphasis on people's livelihood through tax legislation. |

**Experiment (practice)/ computer course content, class hours and teaching methods**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Course content** | **Basic requirements** | **Experimental type** | **Class hours** | **Teaching method** | **Supporting course objectives** |
| 1 | Analysis and summary of typical exam questions (15 marks) | Students are required to master the examination rules of 15 subjective questions and summarize their own fallibility | Authentication type | 4 | Practice | 1.Improve students' language skills and increase their chances of working abroad or in multinational companies.  2. In accordance with ACCA professional ethics, students should have good professional ethics, moral cultivation, honest, trustworthy, and law-abiding.  3. To train students’ ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises) |
| 2 | Analysis and summary of typical exam questions (10 marks) | Students are required to master the examination rules of 10 subjective questions and summarize their own fallibility | Authentication type | 4 | Practice | 1.Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline.  2. To train students’ ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises) |

## Assessment and target achievement evaluation

### Composition of assessment criteria

|  |  |  |
| --- | --- | --- |
| **Regular grade** (40%) | Evaluation | |
| Classroom performance and learning attitude (50%) | |
| Homework (50%) | Assignment 1 (20%) |
| Assignment 2 (40%) |
| Assignment 3 (40%) |
| **Practical grade** (10%) | Analytical application (50%) | |
| Control test application (25%) | |
| Substantive procedural application (25%) | |
| **Final exam** (50%) | Basic knowledge, basic methods, basic techniques, etc. (50%) | |
| Simulated situation case questions, systematic analysis questions, and comprehensive analysis questions (50%) | |

### Evaluation of course objectives achievement

The achievement of course objectives is evaluated by quantitative and qualitative methods, which mutually verify the achievement of course objectives.

1. Quantitative evaluation is carried out with the method of course objective assessment result analysis. The calculation method is shown in the following table.

**Assessment of course objectives and grades**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course objectives** | **Support the graduation requirements** | **Assessment and evaluation methods and achievement ratio (%)** | | | | | | **Achievement ratio (%)** |
| **Usually results** | **Practice**  **(experiment)** | **Computer** | **Homework** | **Mid-term exam** | **Final exam** |
| Improve students' language skills and increase their chances of working abroad or in multinational companies. | Good communication and communication skills in English. Be able to communicate in English, have the ability of listening, speaking, reading, writing and translating English, and master enough professional English vocabulary. | 6 |  | 3 | 8 |  | 10 | 27 |
| Master the main tax categories and core knowledge points of the UK tax law, and construct the knowledge system of the tax law discipline | Have a solid grasp of basic professional knowledge and professional knowledge, and can use them to analyze and solve practical problems. | 8 |  | 4 | 6 |  | 20 | 38 |
| To train students' ability to conduct comprehensive analysis of financial and tax business, to be familiar with the tax law, to make reasonable tax planning and reduce tax risks without breaking the law, and to protect the legitimate rights and interests of taxpayers (including individuals and enterprises). | Professional judgment ability and decision-making ability, able to conduct appropriate analysis of information through keen insight, timely discover, analyze and solve practical accounting problems, and provide decision support and reasonable Suggestions to avoid risks. | 4 |  | 2 |  |  | 10 | 16 |
| In accordance with ACCA professional ethics, students should have good professional ethics, moral cultivation, honest, trustworthy, and law-abiding. | Have professional ethics and conduct. Have basic business ethics and good professional ethics, adhere to professional ethics and ethics, have dedication, sense of responsibility and rigorous work attitude and good quality of honesty and trustworthiness. | 2 |  | 1 | 6 |  | 10 | 19 |
| Total | | 20 |  | 10 | 20 |  | 50 | 100 |

2. According to the course objectives, design relevant questions and implement qualitative evaluation. Conduct a questionnaire survey on all or part of the sampled students of the course, and take students as the main body to evaluate how they have achieved the course objectives through the course learning.

## Teaching materials and other teaching resources

### Teaching materials

ACCA Taxation (TX-UK) Notes, ZBG

### Reference books

ACCA paper Taxation (TX-UK), BPP Learning Media Ltd.

ACCA paper Taxation (TX-UK), Kaplan Publishing UK.

Finance Act 2019- United Kingdom

### Other teaching resources

ACCA global website，https://www.accaglobal.com/

执笔人签字：Amy Liu 贾兴飞