

### Figure 6.4 Tax Accounting Abbreviated Course Syllabus

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| <u>Course Number:</u>      | AB109A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <u>Course Name:</u>        | Tax Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <u>Instructors:</u>        | Liu Yongli , Zhao Xin, Xie Qing, Pan Guangwei, Cheng Huijie                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <u>Students:</u>           | Accounting AY 2019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <u>Required Text:</u>      | 1.Tax Accounting, Lixin Accounting Publishing House, Su Xilan. 2019<br>2.Tax Accounting, China Renmin University Press Gai Di, 2022<br>3.Tax Accounting and Tax Planning, China Renmin University Press, Gai Di, 2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <u>Course Description:</u> | Tax accounting is a professional accounting profession that uses the current tax laws and regulations as the benchmark, applies accounting theories and techniques, and integrates methods from other disciplines. It continuously, systematically, and comprehensively reflects, supervises, and plans taxpayers' tax activities in the form of monetary valuation, in order to pay taxes correctly, timely, in full, and economically, and provide this information to taxpayers' management and tax authorities. This course is designed from the perspective of taxpayers, mainly studying, and dealing with various fund movements caused by taxpayers' tax related matters. Therefore, through the study of this course, it is necessary to proficiently grasp the basic concepts and theories of tax accounting, tax basic knowledge and legal systems, as well as the main content of various entity tax laws, accurately calculate the tax payable and carry out tax accounting processing. In addition, cultivate awareness of paying taxes in accordance with the law, conscientiously fulfill tax obligations, fully exercise taxpayer rights, and enjoy tax preferential policies. |

| Topic Outline:                                        | Hours/Minutes |
|-------------------------------------------------------|---------------|
| I. Introduction to tax accounting                     | 8             |
| A. The characteristics and classification of taxation |               |
| ①The concept of taxation                              |               |
| ②Characteristics of taxes                             |               |
| ③The functional role of taxation                      |               |
| ④Classification of taxes                              |               |

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|-----|-----------------------------------------------------------------------------------|----|
| B.  | The tax system and its constituent elements                                       |    |
|     | ①tax system                                                                       |    |
|     | ②Elements of the tax system                                                       |    |
| C.  | The business process of corporate taxation                                        |    |
|     | ①Tax registration                                                                 |    |
|     | ②Tax returns                                                                      |    |
|     | ③Tax collection and payment                                                       |    |
|     | ④Tax checks                                                                       |    |
|     | ⑤Violation handling                                                               |    |
| D.  | Characteristics and models of tax accounting                                      |    |
|     | ①The emergence and development of tax accounting                                  |    |
|     | ②The concept and characteristics of tax accounting                                |    |
|     | ③Objects and tasks of tax accounting                                              |    |
|     | ④The relationship between tax accounting and financial accounting                 |    |
|     | ⑤Model of tax accounting                                                          |    |
|     | ⑥Tax accounting documents、Bookkeeping management                                  |    |
| II. | VAT accounting                                                                    | 18 |
| A.  | VAT overview                                                                      |    |
|     | ①The concept and characteristics of VAT                                           |    |
|     | ②Taxpayers of VAT                                                                 |    |
|     | ③The scope of VAT collection                                                      |    |
|     | ④The rate and rate of VAT levied                                                  |    |
|     | ⑤VAT reduction and exemption                                                      |    |
|     | ⑥VAT collection and management                                                    |    |
|     | ⑦Use and management of special VAT invoices                                       |    |
| B.  | VAT calculation and tax declaration                                               |    |
|     | ①The method of calculating VAT                                                    |    |
|     | ②Calculation of tax payable under the general tax calculation method              |    |
|     | ③Calculation of tax payable under the simplified tax calculation method           |    |
|     | ④Calculation of tax withheld under the withholding method                         |    |
|     | ⑤Calculation of tax payable on imported goods                                     |    |
|     | ⑥Tax declaration of VAT                                                           |    |
| C.  | The basis of VAT accounting                                                       |    |
|     | ①Setup of general taxpayer VAT ledger accounts                                    |    |
|     | ②The setup of the general taxpayer's "Tax payable - VAT payable" detailed account |    |
|     | ③Setup of small-scale taxpayer ledger accounts                                    |    |
| D.  | Accounting Treatment of VAT input Tax and its transfer out                        |    |
|     | ①Accounting for input VAT amounts                                                 |    |
|     | ②Accounting for changes in input tax deductions                                   |    |
| E.  | Accounting treatment of VAT output tax                                            |    |
|     | ①Accounting treatment of output tax under the general sales method                |    |
|     | ②Accounting for output tax under the advance receipts method                      |    |

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|      | ③Accounting treatment of output tax under the installment method                                                |   |
| F.   | Accounting treatment of VAT remission and payment                                                               |   |
|      | ①Accounting for direct VAT deductions                                                                           |   |
|      | ②Accounting for immediate VAT refund                                                                            |   |
|      | ③Accounting for VAT collection before refund, first collection and then refund                                  |   |
| G.   | Accounting treatment of value-added tax under simple tax calculation method                                     |   |
|      | ①General taxpayers adopt the simplified tax calculation method for VAT accounting                               |   |
|      | ②Accounting for the purchase of goods and the receipt of taxable services and services by small-scale taxpayers |   |
|      | ③Accounting for the sale of goods or provision of taxable services by small-scale taxpayers                     |   |
| III. | Consumption tax accounting                                                                                      | 4 |
| A.   | Overview of consumption tax                                                                                     |   |
|      | ①Concept and characteristics of consumption tax                                                                 |   |
|      | ②Taxpayers of consumption tax and the scope of taxation                                                         |   |
|      | ③Consumption tax items and rates                                                                                |   |
| B.   | Calculation of consumption tax and tax declaration                                                              |   |
|      | ①Consumption tax calculation method                                                                             |   |
|      | ②Calculation of consumption tax payable in the production and sales process                                     |   |
|      | ③Calculation of consumption tax payable during commissioned processing                                          |   |
| C.   | Accounting treatment of consumption tax                                                                         |   |
|      | ①Setup of ledger accounts                                                                                       |   |
|      | ②Accounting for the production and sale of taxable consumer goods                                               |   |
|      | ③Accounting for deposits for taxable consumer packaged goods                                                    |   |
| IV.  | Tariff accounting                                                                                               | 4 |
| A.   | Tariff overview                                                                                                 |   |
|      | ①The concept of tariffs                                                                                         |   |
|      | ②The role of tariffs                                                                                            |   |
|      | ③Features of tariffs                                                                                            |   |
| B.   | Tariff calculation and tax declaration                                                                          |   |
|      | ①The method of calculating customs duties                                                                       |   |
|      | ②The customs value of the customs duty                                                                          |   |
|      | ③Calculation of the amount of customs duty payable                                                              |   |
| C.   | Accounting for customs duties                                                                                   |   |
|      | ①Accounting for customs duties on import operations                                                             |   |
|      | ②Accounting for customs duties on export operations                                                             |   |
| V.   | Accounting for export tax rebate (exemption)                                                                    | 4 |
| A.   | Overview of export tax rebate (exemption)                                                                       |   |
|      | ①Overview of export tax refund (exemption).                                                                     |   |
|      | ②The basic principle of export tax rebate (exemption).                                                          |   |

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|-------|----------------------------------------------------------------------------------------------|----|
|       | ③The basic policy of export tax rebate (exemption).                                          |    |
| B.    | Export tax rebate (exemption) calculation and tax declaration                                |    |
|       | ①The basis for calculating VAT refund (exemption).                                           |    |
|       | ②Calculation of export VAT refund (exemption).                                               |    |
|       | ③Calculation of return (exemption) consumption of exported goods                             |    |
| C.    | Accounting treatment of export tax refund (exemption)                                        |    |
|       | ①Accounting treatment of VAT refund (exemption) of export goods of foreign trade enterprises |    |
|       | ②Accounting treatment of export VAT refund (exemption) for production enterprises            |    |
|       | ③Accounting for export tax refund (exemption) consumption tax                                |    |
| VI.   | Enterprise income tax accounting                                                             | 14 |
| A.    | Overview of enterprise income tax                                                            |    |
|       | ①The concept and characteristics of corporate income tax                                     |    |
|       | ②The evolution of China's corporate income tax system                                        |    |
|       | ③Taxpayers of corporate income tax                                                           |    |
| B.    | The enterprise income tax calculation and tax return                                         |    |
|       | ①Calculation of taxable income                                                               |    |
|       | ②Determination of total revenue                                                              |    |
|       | ③Determination of deduction items                                                            |    |
| C.    | Accounting treatment of enterprise income tax                                                |    |
|       | ①The emergence and development of corporate income tax accounting                            |    |
|       | ②Corporate income tax accounting objectives                                                  |    |
|       | ③The nature of corporate income tax                                                          |    |
| VII.  | Individual income tax accounting                                                             | 4  |
| A.    | Overview of individual income tax                                                            |    |
|       | ①The concept and characteristics of personal income tax                                      |    |
|       | ②Establishment and development of personal income tax                                        |    |
| B.    | Calculation and tax declaration of individual income tax                                     |    |
|       | ①Calculation of taxable income                                                               |    |
|       | ②Calculation of the tax payable on personal income tax                                       |    |
| C.    | Accounting treatment of individual income tax                                                |    |
|       | ①Accounting treatment of enterprise withholding and payment of personal income tax           |    |
|       | ②Accounting for personal income tax on business income                                       |    |
| VIII. | Resource tax accounting                                                                      | 2  |
| A.    | Overview of resource tax                                                                     |    |
|       | ①The concept and characteristics of resource tax                                             |    |
|       | ②Taxpayers and withholding agents of resource taxes                                          |    |
| B.    | Resource tax calculation and tax declaration                                                 |    |
|       | ①Calculation of resource tax                                                                 |    |
|       | ②Tax returns for resource taxes                                                              |    |
| C.    | Accounting treatment of resource tax                                                         |    |
|       | ①Resource tax on taxable products sold by enterprises and produced for                       |    |

their own use

②Enterprises acquire untaxed mineral products withholding and paying resource tax

|     |                                                                               |   |
|-----|-------------------------------------------------------------------------------|---|
| IX. | Accounting for land value-added tax                                           | 2 |
| A.  | Overview of land value-added tax                                              |   |
|     | ①The concept and characteristics of land value added tax                      |   |
|     | ②Taxpayers of land value added tax                                            |   |
| B.  | Land value added tax calculation and tax declaration                          |   |
|     | ①The basis for calculating land value added tax                               |   |
|     | ②Calculation of land value added tax payable                                  |   |
| C.  | Accounting treatment of land value added tax                                  |   |
|     | ①Accounting for land appreciation tax for real estate development enterprises |   |
|     | ②Accounting for general enterprise land value-added tax                       |   |
| X   | Other tax accounting                                                          | 4 |
| A.  | Urban maintenance and construction tax accounting                             |   |
|     | ①Overview of the City Maintenance Construction Tax                            |   |
|     | ②Calculation and tax declaration of urban maintenance and construction tax    |   |
| B.  | Stamp Duty accounting                                                         |   |
|     | ①Overview of stamp duty                                                       |   |
|     | ②Stamp duty calculation and tax return                                        |   |
| C.  | Deed tax accounting                                                           |   |
|     | ①Deed tax overview                                                            |   |
|     | ②Deed tax calculation and tax declaration                                     |   |
| D.  | Real estate tax accounting                                                    |   |
|     | ①Property Tax Overview                                                        |   |
|     | ②Property tax calculation and tax return                                      |   |
| E.  | Vehicle and vessel tax accounting                                             |   |
|     | ①Overview of vehicle and vessel taxes                                         |   |
|     | ②Vehicle and vessel tax calculation and tax return                            |   |
| F.  | Accounting for vehicle purchase tax                                           |   |
|     | ①Overview of vehicle purchase tax                                             |   |
|     | ②Vehicle purchase tax calculation and tax return                              |   |
| G.  | Accounting for urban land use tax                                             |   |
|     | ①Overview of urban land use tax                                               |   |
|     | ②Urban land use tax calculation and tax declaration                           |   |
| H.  | Accounting of cultivated land occupation tax                                  |   |
|     | ①Overview of land occupation tax                                              |   |
|     | ②Cultivated land occupancy tax calculation and tax return                     |   |
| I.  | Tobacco tax accounting                                                        |   |
|     | ①Tobacco tax Overview                                                         |   |
|     | ②Tobacco tax calculation and tax return                                       |   |
| J.  | Environmental protection tax accounting                                       |   |
|     | ①Environmental protection tax overview                                        |   |

②Calculation and tax declaration of environmental protection tax

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|---------------------------------|----|
| Total Sessions (Coverage Hours) | 64 |
|---------------------------------|----|

| Summary of UG CPC Topics Covered in this Course: | Hours/Minutes |
|--------------------------------------------------|---------------|
| a. Marketing                                     | 0             |
| b. Finance                                       | 0             |
| c. Accounting                                    | 58            |
| d. Management                                    | 2             |
| e. Legal environment of Business                 | 2             |
| f. Economics                                     | 0             |
| g. Business Ethics                               | 2             |
| h. Global Dimensions of Business                 | 0             |
| i. Business Communications                       | 0             |
| j. Information System                            | 0             |
| k. Quantitative Techniques and Statistics        | 0             |
| l. Business Policies                             | 0             |
| m. Comprehensive or Integrating Experience       | 0             |
| Total Estimated CPC Coverage Hours               | 64            |