

Tax Accounting Abbreviated Course Syllabus

<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; Financial Management
<u>Required Text:</u>	<ol style="list-style-type: none">1. Tax Accounting, Lixin Accounting Publishing House, Su Xilan. 20192. Tax Accounting, China Renmin University Press Gai Di, 20223. Tax Accounting and Tax Planning, China Renmin University Press, Gai Di, 2021
<u>Course Description:</u>	<p>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.</p>

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	
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	
	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).	
	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	

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