

KHOA: TÀI CHÍNH KẾ TOÁN 1
BỘ MÔN: KẾ TOÁN – KIỂM TOÁN

ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)
THUẾ 1 - ACCA
(TAXATION 1 - ACCA)
[MÃ HỌC PHẦN: FIA14100_CLC]

1. Thông tin về giảng viên (Lecturers)

1.1. Giảng viên 1/Lecturer 1:

Tên giảng viên/Lecturer name: Lê Thị Ngọc Phương/Thi Ngoc Phuong Le

Chức danh/Academic title and degree: Tiến sĩ/Doctor

Khoa/Department: Tài chính Kế toán 1/Faculty of Accounting and Finance 1

Địa chỉ/Address: Tầng 10 nhà A2, Học viện công nghệ bưu chính viễn thông/10th floor, Building A2, Post and Telecommunication Institute of Technology, Km 10 Nguyễn Trãi, Hà Đông, Hà Nội.

Di động/Mobile phone: Email: phuongltn@ptit.edu.vn

Hướng nghiên cứu/Research orientation: Accounting and Finance

Trợ giảng (nếu có)/Teaching assistant (if any): ...

1.2. Giảng viên 2/Lecturer 1

Tên giảng viên/Lecturer name: Nguyễn Thị Chinh Lam

Chức danh/Academic title and degree: Tiến sĩ/doctor

Khoa/Department: Faculty of Accounting and Finance 1

Địa chỉ/Address: Tầng 10 nhà A2, Học viện công nghệ bưu chính viễn thông/10th floor, Building A2, Post and Telecommunication Institute of Technology, Km 10 Nguyễn Trãi, Hà Đông, Hà Nội.

Điện thoại/Mobile phone: Email: lamntc@ptit.edu.vn

Hướng nghiên cứu/Research orientation: Accounting and Auditing

Teaching assistant (if any):

2. Thông tin chung về môn học (General Information)

- Tên môn học /Course name: Thuế 1-ACCA

- Tên tiếng Anh (English course name): Taxation 1-ACCA

- Mã môn học (Course code):

- Số tín chỉ (Number of credits): 04 tín chỉ/4 credits

- Loại môn học (Course type):

Môn học bắt buộc	x	Môn học đại cương	•	Môn học chuyên ngành	x
Môn học tự chọn	•	Môn học cơ sở	•		

- Các môn học tiên quyết (Prerequisites): None

- Môn học trước (Previous course): Tài chính tiền tệ/Money and Finance

- Môn học song hành (Parallel course): None

- Các yêu cầu đối với môn học (Course requirements – if any):

Phòng học lý thuyết: có Projector và máy tính

- Giờ tín chỉ đối với các hoạt động (Course time allocation):

+ Lý thuyết (Lecture): 40 tiết

+ Chữa bài trên lớp (Practice): 20 tiết

+ Tự học (Sel-study): 0 tiết

Địa chỉ Khoa/Bộ môn phụ trách môn học (Information of Faculty):

- Địa chỉ/ Address: Faculty of Accounting and Finance, 10th floor, Building A2, Post and Telecommunication Institute of Technology, Km 10 Nguyễn Trãi, Hà Đông, Hà Nội.

- Phone: 02433560366

3. Mô tả môn học /Course description

The subject considers the separate taxes that a technician accountant would need to have knowledge of, such as personal income tax from self-employment, employment and investments, the corporation tax liability of individual companies, the value added tax liability of business, and the foreign contractor tax of contractors and sub-contractors. In addition, an understanding of the administration aspects of these taxes should be gained, such as knowledge of the statutory timescales for the submission of claims and returns and the due dates for payment of tax liabilities.

4. Mục tiêu môn học, chuẩn đầu ra/Course Objectives, Course learning outcomes**4.1. Mục tiêu môn học/Course objective**

The aim of this course is to develop the ability to prepare computations of tax liability for both individuals and businesses resident for the purposes of income tax, corporation tax, value added tax and Foreign Contractor tax. In addition, to develop knowledge and understanding of the manner in which dealings must be conducted of the statutory and the due dates for the payment of tax liabilities.

Kiến thức/Knowledge

Knowledge of Vietnamese tax system

Knowledge and understanding of the manner in which dealings must be conducted of the statutory and the due dates for the payment of tax liabilities.

Knowledge and understanding method of computations of tax liability for both individuals and businesses resident for the purposes of, personal income tax, corporate income tax, value added tax, foreign contractor tax.

Kỹ năng/Skills

Ability to apply the manner in which dealings must be conducted of the statutory and the due dates for the payment of tax liabilities.

Ability to apply methods of computations of tax liability for both individuals and businesses resident for the purposes of, personal income tax, corporate income tax, value added tax, foreign contractor tax.

Ability to use English related to Taxation field in multinational working environment.

Thái độ/Attitude

- Building a sense of self-discipline, diligence in learning, actively engaging in dialogue and discussion with groups and lecturers.

- Following code of ethics in term of tax law and practice regulations

4.2. Chuẩn đầu ra/Course learning outcomes

On successful completion of this paper a learner will:

1.	[CLO1] Explain the operation and scope of the Vietnamese tax system and the obligations of tax payers and the implications of non-compliance
2.	[CLO2] Explain and analyze the personal income tax liabilities of individual
3.	[CLO3] Explain and analyze the corporate income tax liabilities of both domestic and foreign owned companies
4.	[CLO4] Explain and analyze the effects of value added tax on businesses
5.	[CLO5] Explain and analyze the tax liabilities arising under the regime applicable to foreign contractors
6.	[CLO6] Building a sense of self-discipline, diligence in learning, actively engaging in dialogue and discussion with groups and lecturers.
7.	[CLO7] Ability to use English in fields related to Taxation in a multinational working environment.
8.	[CLO8] Have ethical and professional awareness in accordant to tax law and practice regulations
9	[CLO9] Have an ability to self-orient, and make decisions related to professional and management work

4.3. Ma trận liên kết nội dung với chuẩn đầu ra của môn học/học phần (The matrix of course learning outcomes)

STT	Course learning outcomes (CLO) Contents	1	2	3	4	5	6	7	8	9
1	[CLO1] Chapter 1: The Vietnamese tax system and its administration	x					x	x	x	x
2	Chapter 2: Personal Income Tax (PIT)		x				x	x	x	x
3	Chapter 3: Corporation Income Tax (CIT)			x			x	x	x	x
4	Chapter 4: Value added tax (VAT)				x		x	x	x	x
5	Chapter 5: 5 Foreign Contractor Tax (FCT)					x	x	x	x	x

5. Nội dung chi tiết môn học/Detailed outlines

Chapter 1: The Vietnamese tax system and its administration

- 1.1. The overall function and purpose of taxation in a modern economy
- 1.2. Overall structure of Vietnamese tax system
- 1.3. Tax administration Law

Chapter 2 Personal Income Tax (PIT)

- 2.1. The scope of the personal income tax

- 2.2. Taxable income and Assessable Income
- 2.3. Business Income
- 2.4. Income being salary
- 2.5. Double tax treaties
- 2.6. Tax administration

Chapter 3 Corporation Income Tax (CIT)

- 3.1. The scope of corporation tax
- 3.2. Corporation Income tax calculation
- 3.3. Tax incentives
- 3.4. Science and Technology fund allocation
- 3.5. Tax exempt income
- 3.6. Tax administration

Chapter 4 Value added tax (VAT)

- 4.1. The scope of value added tax
- 4.2. The accepted methods of tax calculation
- 4.3. Value added tax refund
- 4.4. Invoices
- 4.5. Tax administration

Chapter 5 Foreign Contractor Tax (FCT)

- 5.1. The scope of Foreign Contractor Tax
- 5.2. VAS method for Foreign Contractor Tax
- 5.3. Non – VAS method for Foreign Contractor Tax
- 5.4. Hybrid method
- 5.5. Tax administration

6. Học liệu/Materials

6.1. Required Textbooks

- 1. Taxation Revision Kit – ACCA approved materials (version updated yearly)
- 2. Lecture Notes for Taxation – PTIT materials

6.2. Suggested Textbooks

- 1. Vietnamese related articles – ACCA materials

7. Lịch trình giảng dạy/Schedule

7.1. Lịch trình chung

Main contents	Duration	Specific contents
Chapter 1: The Vietnamese tax system and its administration	6h lectures 2h practices	- The overall function and purpose of taxation in a modern economy - Overall structure of Vietnamese tax system - Tax administration Law
Chapter 2: Personal Income Tax	10h lectures 6h practices	- Introduction to personal income taxation - Income from employment and Class 1 National Insurance Contributions - Income from property, savings and investments - The comprehensive computation of taxable income and income tax liability - The use of pension contributions in deferring and minimizing income tax liabilities - Income tax administration
Chapter 3: Corporate Income tax	10h lectures 6h practices	-- The scope of corporation tax - Taxable total income - The comprehensive computation of corporation tax liability - Chargeable gains for companies - Relief for losses - The use of exemptions and reliefs in deferring and minimizing corporation tax liabilities - Complete the corporation tax return - Corporation tax administration
Chapter 4: Value added tax	8h lectures 2h practices	- The scope of value added tax (VAT) - The VAT registration requirements - The basic principles of VAT - VAT invoices and records - Administration of VAT - The effect of special schemes - Preparing and completing VAT returns - Communicate VAT information
Chapter 5: Foreign Contractor tax	6h lectures 4h practices	- The scope of foreign contractor tax - VAS method - Non-VAS method - Hybrid method

7.2. Lịch trình giảng dạy cụ thể/Detail schedule

Nội dung 1/Section 1

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	1.1. Overview of taxation 1.2. Different types of taxes	Read material 1 chapter 1	

Nội dung 2/Section 2

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	1.3. Overall structure of the Vietnamese tax	Read chapter 1	

		system		
Practice	02	Chapter 1 practice		

Nội dung 3/Section 3

Teaching method	Duration	Content	Requirement for student	Note
Chapter 2	04	2.1. The scope of the personal income tax	Read chapter 2	

Nội dung 4/Section 4

Teaching method	Duration	Content	Requirement for student	Note
Chapter 2	04	2.2. Taxable income and Assessable Income 2.3. Business Income 2.4. Income being salary	Read chapter 2	

Nội dung 5/Section 5

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.5. Double tax treaties 2.6. Tax administration	Read chapter 2	
Practice	02	Chapter 2 Practice	Practice chapter 2	

Nội dung 6/Section 6

Teaching method	Duration	Content	Requirement for student	Note
Practice	04	Chapter 2 practice (cont)	Practice chapter 2	

Nội dung 7/Section 7

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	3.1. The scope of corporation tax 3.2. Corporation Income tax calculation	Read chapter 3	

Nội dung 8/Section 8

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	3.3. Tax incentives 3.4. Science and Technology fund allocation	Read chapter 3	

Nội dung 9/Section 9

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.5. Tax exempt income 3.6. Tax administration	Read chapter 3	
Practice	02	Chapter 3 Practice	Practice chapter 3	

Nội dung 10/Section 10

Teaching method	Duration	Content	Requirement for student	Note
Practice	04	Chapter 3 practice	Practice chapter 3	

Nội dung 11/Section 11

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	4.1. The scope of value added tax 4.2. The accepted methods of tax calculation	Read chapter 4	

Nội dung 12/Section 12

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	4.5. Tax administration	Read chapter 4	

Nội dung 13/Section 13

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Chapter 4 practice	Practice chapter 4	
Lecture	02	5.1. The scope of Foreign Contractor Tax	Read chapter 5	

Nội dung 14/Section 14

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	5.2. VAS method for Foreign Contractor Tax 5.3. Non – VAS method for Foreign Contractor Tax 5.4. Hybrid method 5.5. Tax administration	Read chapter 5	

Nội dung 15/Section 15

Teaching	Duration	Content	Requirement for	Note
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method			student	
Practice	04	Chapter 5 practice	Practice chapter 5	

8. Phương pháp dạy - học (Teaching method)

No.	Teaching methods	Specific explanation	Note
1.	Lecture	Lecture in class with an active learning method.	
2.	Case-study (Compulsory question)	Practice and do case studies in the revision kit.	
3.	Practice (Multiple choice question)	Do the multiple choice questions with the ACCA test banks.	
4.	Self-study	Self-study with a tutor.	

9. Chính sách đối với học phần/môn học và các yêu cầu khác (Other requirements)

Missing an assessment point (attendance, progress test, mock exam), or absent more than 20% of the total hours of the course, students are deprived of taking the entire course.

This course outline can be periodically revised and supplemented to suit academic and practical requirements.

10. Phương pháp, hình thức kiểm tra - đánh giá kết quả học tập (Grading Policy)

10.1. Kiểm tra - đánh giá định kỳ (Frequency assessment)

Assessment formalities	Assessment allocation rate	Assessment characteristics
- Attendance	10 %	Individual
- Progress test	20%	Individual
- Mock exam	10%	Individual
- Final exam	60%	Individual

10.2. Nội dung và Tiêu chí đánh giá các loại bài tập (Types and evaluation criteria of practice)

Types of practice	Evaluation criteria of practice
- Case-study (Compulsory question)	- Mastering general knowledge - Having skills in analysing and evaluating the issues - Having ability to critical thinking and reality
- Multiple choice question	- Mastering general knowledge - Having skills in analysing the questions - Having the ability to choose the correct answer.
- Progress test and Mock exam	- Mastering general knowledge

	- Having the ability to choose the correct answer and achieve at least 50% pass rate.
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DUYỆT CỦA LÃNH ĐẠO KHOA	TRƯỞNG BỘ MÔN	GIẢNG VIÊN <i>(Chủ trì biên soạn đề cương)</i>
PGS.TS. ĐẶNG THỊ VIỆT ĐỨC	TS. LÊ THỊ NGỌC PHƯƠNG	TS. LÊ THỊ NGỌC PHƯƠNG