

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

ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)
THUẾ 2-ACCA
(TAXATION 2 - ACCA)
[MÃ HỌC PHẦN: FIA14101_CLC]

1. Thông tin về giảng viên (Lecturers)

1.1. Giảng viên 1/Lecturer 1:

Tên giảng viên/Lecturer name: Lê Thị Ngọc Phương

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

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

Địa chỉ/Address: 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 2

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: 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 2 -ACCA

- Tên tiếng Anh (English course name): Taxation 2 - ACCA

- Mã môn học (Course code):

- Số tín chỉ (Number of credits): 02 tín chỉ (TC)

- 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 subject): Taxation 1- ACCA

- Môn học song hành (Parallel subject): 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): 30 tiết

+ Chữa bài trên lớp (Practice): 10 tiết

+ Tự học (Self-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 income tax from individuals and organisations, and consumption taxes. In addition an understanding of the foreign contractor tax.

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, capital gain tax, consumption 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

- Acquiring overall knowledge of taxation include tax base, taxable person, tax payer, tax period
- Acquiring knowledge and understanding computation method to calculate types of tax include: income tax, consumption tax, capital gain tax and foreign contractor tax
- Acquiring knowledge of those type of taxes administration regulations

Kỹ năng/Skills

- Ability to apply computation method of tax liability include income tax, consumption tax, capital gain tax and foreign contractor tax
- Ability to apply knowledge of tax administration to prepare tax declaration report
- Ability to use English related to the Taxation field in a 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] Understand the function and purpose of taxation in modern , types of tax, tax avoidance and evasion
2.	[CLO2] Explain and analyze the differences between income tax and consumption tax
3.	[CLO3] Explain and analyze the method of computations of tax liability for both individuals and businesses resident for the purposes of income tax and consumption tax.
4.	[CLO4] Apply the manner in which dealings must be conducted of the statutory and the due dates for the payment of tax liabilities.
5.	[CLO5] Apply method of computations of tax liability for both individuals and businesses resident for the purposes of income tax and consumption tax
6.	[CLO6] Ability to use English in fields related to Taxation in a multinational working environment.
7.	[CLO7] Build a sense of self-discipline, diligence in learning, actively engaging in dialogue and discussion with groups and lecturers.
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 learning outcomes)

Learning outcomes	1	2	3	4	5	6	7	8	9
Contents									
Chapter 1 Introduction to the taxation	x	x				x	x	x	x
Chapter 2: Income taxes			x	x	x	x	x	x	x
Chapter 3: Consumption tax			x	x	x	x	x	x	x
Chapter 4: 5 Foreign Contractor Tax (FCT)			x	x	x	x	x	x	x

5. Nội dung chi tiết/ Outlines

Chapter 1: Introduction to the taxation

- 1.1. The overall function and purpose of taxation in modern
- 1.2. Different types of taxes
- 1.3. Tax avoidance and tax evasion

Chapter 2 Income taxes

- 2.1. Overview of income tax
- 2.2. Individual income tax
- 2.3. Corporate income tax

Chapter 3 Consumption tax

- 3.1. Overview of consumption tax
- 3.2. Value added tax

3.3. Value added tax declaration

Chapter 4 Foreign contractor tax

- 4.1. Overview of foreign contractor tax
- 4.2. Calculation of foreign contractor tax
- 4.3. Foreign contractor tax declaration

6. Học liệu/Materials

6.1. Required Textbooks

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

6.2. Suggested Textbooks

1. Vietnamese related articles – ACCA materials

7. Lịch trình giảng dạy/Teaching Schedule

7.1. Lịch trình chung/General schedule

Main contents	Duration	Specific contents
Chapter 1: Introduction to taxation	4h lecture 2h practice	-The overall function and purpose of taxation in modern - Different types of taxes - Tax avoidance and tax evasion
Chapter 2: Income taxes	6h lecture 4h practice	- Overview of income tax - Individual income tax - Corporate income tax
Chapter 3: Consumption taxes	6h lectures 2h practice	- Overview of consumption tax - Value added tax - Value added tax declaration
Chapter 4: Foreign Contractor tax	4h lectures 2h practice	- Overview of foreign contractor tax - Calculation of foreign contractor tax - Foreign contractor tax declaration

7.2. Lịch trình giảng dạy cụ thể/Detail schedule

Nội dung 1/Section 1

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	1.1.The overall function and purpose of taxation in modern	Read chapter 1	

Nội dung 2/Section 2

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	1.2. Different types of taxes 1.3. Tax avoidance and tax evasion	Read chapter 1	

Nội dung 3/Section 3

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	Chapter 1 Practice	Practice chapter 1	

Nội dung 4/Section 4

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.1. Overview of income tax	Read chapter 2	

Nội dung 5/Section 5

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.2. Individual income tax	Read chapter 2	

Nội dung 6/Section 6

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.3. Corporate income tax	Read chapter 2	

Nội dung 7/Section 7

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Chapter 2 Practice	Practice chapter 2	

Nội dung 8/Section 8

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Chapter 2 Practice	Practice chapter 2	

Nội dung 9/Section 9

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.1. Overview of consumption tax	Read chapter 3	

Nội dung 10/Section 10

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.2. Value added tax	Read chapter 3	

Nội dung 11/Section 11

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.2. Value added tax (cont) 3.3. VAT declaration	Read chapter 3	

Nội dung 12/Section 12

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Chapter 3 Practice	Practice chapter 3	

Nội dung 13/Section 13

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.1. Overview of foreign contractor tax	Read chapter 4	

Nội dung 14/Section 14

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.2. Calculation of foreign contractor tax 4.3. Foreign contractor tax declaration	Read chapter 4	

Nội dung 15/Section 15

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Chapter 4 Practice	Practice chapter 4	

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 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 formalitis	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 pratice	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.

DUYỆT CỦA LÃNH ĐẠO KHOA

TRƯỞNG BỘ MÔN

GIẢNG VIÊN
(Chủ trì biên soạn đề cương)

PGS.TS. ĐẶNG THỊ VIỆT ĐỨC

TS. LÊ THỊ NGỌC PHƯƠNG

TS. LÊ THỊ NGỌC PHƯƠNG