

 **Course Description**

**Taxation Accountancy**

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| **Faculty of Business Administration** | **Department of Banking and Financial Management** |
| Course | **Taxation Accountancy** | Prerequisite:  | **Financial Accountancy 2****CBFC202** |
| Credit Hours:3 | Theoretical:2  | Practical:2 | Course Code:  | CBBE101 |

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| **Description** |
| The course familiarizes third year students with rules and regulations and technical conventions required to calculate taxation profits, and how to determine income tax basis and taxable subjects in accordance with well-known accountancy regulations. |
| **Content** |
| 1. Illustrating the Syrian system of taxation accountancy
2. Determining taxable subjects and taxation rate basis in accordance with effective financial regulations
3. Illustrating methods of determining income tax rate basis
4. Explaining rules and regulations, and technical conventions to arrive at tax profit value
5. Illustrating tax checking procedure
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| **References** |
| 1. كتب دراسية: كتاب المحاسبة الضريبية في جامعة دمشق (د. محمد خالد المهايني وآخرون)، قانون الدخل رقم 24 لعام 2003 وتعديلاته، كتاب المحاسبة الضريبية في جامعة تشرين تعليم مفتوح( د. لطيف زيود)
2. كتب مرجعية إضافية (موصى بها):
3. دوريات علمية أو نشرات:
4. مواقع الكترونية وبحثية:
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