

# Course Description – Curriculum 2013

**Subject:** AC315 Tax Accounting

**Credits:** 3

**Prerequisite:** AC201 and BA202

**Description:** The relationship and differences between accounting income and taxable income; and the recording of those differences; Personal income tax; Accounting for deferred income tax, withholding tax, value-added tax, and specific business tax ; Tax responsibilities; Professional ethics; Authority of tax officers in tax assessment and collection.