

# Course Description – Curriculum 2018

**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; Corporate income tax; Withholding tax; Value-added tax, Specific business tax and Accounting for deferred income tax; Tax responsibilities; Professional ethics; Authority of tax officers in tax assessment and collection.