

COURSE : ADVANCED TAX PRACTICE
LEVEL : PROFESSIONAL LEVEL
SUBJECT : COURSE STRUCTURE
COURSE CODE : CITA 401

Course Description

This course is designed to assist students understand the practice of taxation. Taxation as a statutory compulsory levy is explored including the contribution to national income. The whole concept of Direct and Indirect taxes are practically covered.

Course Objective

The core aim of the course is to help students practice taxation and to understand the difference between accounting profit and tax profit. Students are expected to understand and demonstrate knowledge in the application of the principles of taxation, particularly in the area employment income, business income, investment income and international taxation.

COURSE OUTLINE

Week 1 -10	Sector Accounts Case Studies: Regulatory and Practical Application, International Taxation, Inflation as a Tax
Week 11 – 16	International transfer pricing scheme and methods are explored to help check tax avoidance and evasion. Methodologies covered under transfer pricing scheme
Week 17 – 22	Oil and Gas and Other Minerals Sector, Business Combinations and Capital Tax Gains

Reference:

1. Principles of Taxation, Ali-Nakyeya Abdallah, 2008
2. Practical Accountancy & Taxation Program, Dr. Akwasi A. Twumasi, 2010
3. Insight into Taxation Laws in Ghana by Francis E.K Akoto
4. Taxation, 8th Edition, Prentice Hall – Melville
5. Taxation and Self Assessment, Peters Rowes.
6. A reference Book for Taxation in Ghana Vol. 1 by Randolph Nsor-Ambala
7. Principles of Taxation in Ghana by Edward Dua Agyemang