




**Warith Al-Anbiya University**  
**Faculty of Business and Economics**  
**Accounting Department**

<u>Course Description Form</u>					
<b>Tax Accounting</b>				<b>Course Name</b>	<b>1</b>
1328 AD				<b>Course Code</b>	<b>2</b>
2025/2024	<b>Academic Year</b>		The first	<b>Chapter</b>	<b>3</b>
2024/10/1				<b>Date Description</b>	<b>4</b>
Classrooms				<b>Forms of Attendance</b>	<b>5</b>
3 hours		<b>Number of Hours (Total)</b>			<b>6</b>
Email		Name		<b>Course administrator name</b>	
ali.alkshwan@uowa.edu.iq		Dr. Ali Al-Moussawi			
<ul style="list-style-type: none"> <li>• Providing the student with scientific knowledge and preparing him for the field of tax work.</li> <li>• Applying Knowledge in the Field of Tax Accounting in Iraq</li> </ul> Enable the student to understand the taxable classes				<b>Course Objectives (Objectives of the course)</b>	<b>8</b>
The teaching and learning strategy for the subject of tax accounting is to introduce and discuss tax concepts and laws at the beginning of the curriculum in general, then in Iraq in particular, and then to present and solve examples in accordance with the tax laws and instructions in Iraq.				<b>Teaching and Learning Strategies (Strategy)</b>	<b>9</b>
<b>Course Structure</b>					<b>10</b>
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
and the participation of the student. Oral evaluation, editorial evaluation examination	Sourcing Accreditation Accounting related Tax Explanation By the Professor	Definition of tax accounting in general.	Knowledge of tax accounting.	3	1
examination	discussion	Tax concept, definition , characteristics p And its rules and types	Possess theoretical knowledge of the concept of taxation.	3	2
examination	discussion	The tax system in Iraq.	Knowledge of the tax system in Iraq.	3	3
Short exam	Discussion + Presentation	Characteristics of Taxation, Tax Structure	Knowing what is related to tax in Iraq in a general framework.	3	4
examination	discussion	The Concept of Income in Iraqi Law , Calculating Income, and Solving Examples of the Subject	Knowledge of Iraqi law regarding income and what it is.	3	5
examination	discussion	Methods of Estimating the Tax Base u the Iraqi, calculating the tax base and so examples of the	Learn how to estimate income under Iraqi law	3	6
examination	discussion	Income tax in Iraq and all Tax Legislation In Iraq and solving examples of Subject.	Knowing income tax in Iraq in terms of Texts	3	7

Home Workout	Lecture + Practical Issues	Tax Examination In general and types of examination Tax in Iraq.	Know what tax screening is and what it Types of Tax Screening in Iraq.	3	8
Home Workout	Lecture + Practical Issues	Accounting Income Adjustm and converting it into tax income And examples of this and solution Exercises	Providing the student with knowledge of how to convert accounting income into tax income and the importance of this.	3	9
Home Workout	Lecture + Practical Issues	What are the downloads and their concept in Iraqi law and the solution of the exercises and examples in relation to them.	Possess the theoretical and practical knowledge of downloads.	3	10
Practical Exercise	Lecture + Practical Issues	The concept of losses and how to down them From the current year's corporate pro From other sources and download st From the following year.	The student's knowledge of tax policy and how deal with it with the losses that may occur to the taxpayer income.	3	11
Homework	Lecture + Practical Issues	The concept of property tax and every related and its examples	The student's knowledge of the concept and what the property is and how it is taxable on the property.	3	12
Practical Exercise	Lecture + Practical Issues	The concept of the estate tax and everything related to it and its own examples.	Knowledge of the student's concept and w Arenas and how to tax on arenas	3	13
Home Workout	Lecture + Practical Issues	Solving comprehensive tax examples and exercises.	Providing the student with the ability to sc Exercises and conditions that may be reporte practical areas.	3	14
Home Workout	Lecture + Practical Issues	Conduct a comprehensive exam in preparation" For the end of the semester exam.	Determine the extent of the capability The student to pass the practical cases in the field of taxation.	3	15
<b>Course Rating:</b>					<b>11</b>
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports. The written exam score is 30 with two exams during the course. Daily exam score is 5 marks. Daily discussions score 5 marks. The final exam is 60 marks.					
<b>Learning and Teaching Resources</b>					<b>12</b>
Accounting and Tax Accounting by Talal Al-Jajawi and Haitham Al-Anbaki Second Edition 2014., Reports and Laws Related to Tax in Iraq and Issued by the Tax Department., Websites Related to Tax Accounting			References Home		
			Supporting References (Journals and Reports)		
			Electronic References		
<b>Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed</b>			Head of Department Name		
2024/10/1			Date		