

**City University of Hong Kong  
Course Syllabus**

**offered by Department of Accountancy  
with effect from Semester B 2020/21**

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**Part I Course Overview**

**Course Title:** Tax Planning and Control

**Course Code:** AC5752P

**Course Duration:** Intensive mode: 3 days

**Credit Units:** 1.5

**Level:** P5

**Medium of Instruction:** Putonghua supplemented by English

**Medium of Assessment:** Chinese

**Prerequisites:** Nil  
(Course Code and Title)

**Precursors:** Nil  
(Course Code and Title)

**Equivalent Courses:** Nil  
(Course Code and Title)

**Exclusive Courses:** Nil  
(Course Code and Title)

## Part II Course Details

### 1. Abstract

This course aims to:

1. describe the legal and regulatory framework of taxation in the Chinese Mainland.
2. provide students with knowledge of value added tax, consumption tax, individual income tax, enterprise income tax, customs duty, land appreciation tax and tax administration.
3. provide students with tax control knowledge under the digital economy environment.
4. provide students with knowledge and cases of finance management and taxation in the Chinese Mainland.

### 2. Course Intended Learning Outcomes (CILOs)

*(CILOs state what the student is expected to be able to do at the end of the course according to a given standard of performance.)*

No.	CILOs	Weighting (if applicable)	Discovery-enriched curriculum related learning outcomes (please tick where appropriate)		
			A1	A2	A3
1.	Describe the law and regulatory framework of taxation in the Chinese Mainland. Analyze and explain the law, principles and practices of value added tax, consumption tax, individual income tax, enterprise income tax, customs duty, land appreciation tax and tax administration.		✓	✓	
2.	Demonstrate tax control under a digital economy environment		✓	✓	
3.	Demonstrate the relevant knowledge of finance management and tax planning in the Chinese Mainland.		✓	✓	
		100%			

**A1: Attitude**

Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

**A2: Ability**

Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to self-life problems.

**A3: Accomplishments**

Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

**3. Teaching and Learning Activities (TLAs)**

*(TLAs designed to facilitate students' achievement of the CILOs.)*

TLA	Brief Description	CILO No.				Hours/week (if applicable)
		1	2	3		
Lectures	Lectures will illustrate and explain important concepts. The discussion shall be supplemented by examples, both hypothetical and real life situational.	✓	✓	✓		
In-class learning activities <sup>#</sup>	In-class learning activities will surround the intended learning outcomes of the course. Students are encouraged to solve these problems. Lecturer will provide guidance to students in problem solving.	✓	✓	✓		

<sup>#</sup> DEC TLA element

**4. Assessment Tasks/Activities (ATs)**

*(ATs are designed to assess how well the students achieve the CILOs.)*

Assessment Tasks/Activities	CILO No.				Weighting	Remarks
	1	2	3			
<b>Continuous Assessment: <u>0%</u></b>						
<b>Examination: <u>100%</u> (duration: 3 hours)</b>						
<u>Final Examination</u> Students will be assessed via the examination their understanding of concepts learned in class, textbooks, reading materials and their ability to apply subject-related knowledge.	✓	✓	✓		100%	
					100%	

**5. Assessment Rubrics**

*(Grading of student achievements is based on student performance in assessment tasks/activities with the following rubrics.)*

<b>No.</b>	<b>Assessment Task</b>	<b>Criterion</b>	<b>Excellent (A+, A, A-)</b>	<b>Good (B+, B, B-)</b>	<b>Fair (C+, C, C-)</b>	<b>Marginal (D)</b>	<b>Failure (F)</b>
1.	Final Examination	Ability to understand and calculate various taxes, understand accounting systems, and apply various accounting rules to real cases in the Chinese mainland.	Strong evidence of clear articulation of the subject knowledge and achieving the stated CILOs. Students have demonstrated very strong overall ability to discover and innovate.	Sufficient evidence of achieving the stated CILOs. Students have demonstrated strong overall ability to discover and innovate.	Some evidence of achieving the stated CILOs. Students have demonstrated some ability to discover and innovate.	Marginal familiarity with the subject knowledge. Students have demonstrated marginal ability to discover and innovate.	Little evidence of familiarity with the subject knowledge. Students have barely demonstrated any evidence of ability to discover and innovate.

**Part III Other Information** (*more details can be provided separately in the teaching plan*)

**1. Keyword Syllabus**

*(An indication of the key topics of the course.)*

Tax regulatory framework; Big data tax control; Value added tax; Consumption tax; Individual Income Tax; Enterprise income tax; Customs Duty; Land Appreciation Tax; Tax planning, Chinese Accounting Standards, Corporate governance.

**2. Reading List**

**2.1 Compulsory Readings**

*(Compulsory readings can include books, book chapters, or journal/magazine articles. There are also collections of e-books, e-journals available from the CityU Library.)*

1. 中国税制（第七版）- 许晔、杜莉/ 著，复旦大学出版社
2. 税法（CPA 考试教材，中国财政经济出版社）
3. 资本市场财务与会计问题研究：案例视角 – 刘峰著，中国财政经济出版社

**2.2 Additional Readings**

*(Additional references for students to learn to expand their knowledge about the subject.)*

N/A