AC5752P: TAX PLANNING AND CONTROL

Effective Term
Semester A 2025/26

Part I Course Overview

Course Title
Tax Planning and Control

Subject Code
AC - Accountancy

Course Number
5752P

Academic Unit
Accountancy (AC)

College/School
College of Business (CB)

Course Duration
Non-standard Duration

Other Course Duration
Intensive mode: 3 days

Credit Units
1.5

Level
P5, P6 - Postgraduate Degree

Medium of Instruction
Other Languages

Other Languages for Medium of Instruction
Putonghua supplemented by English

Medium of Assessment
Chinese

Prerequisites
Nil

Precursors
Nil

Equivalent Courses
Nil

Exclusive Courses
Nil

Part II Course Details

Abstract

This course aims to:

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

Course Intended Learning Outcomes (CILOs)

	CILOs	Weighting (if app.)	DEC-A1	DEC-A2	DEC-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.		x	x	x
2	Explain tax control under a digital economy environment.		x	x	x
3	Explain the relevant knowledge of finance management and tax planning in the Chinese Mainland.		x	x	x

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 real-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.

Learning and Teaching Activities (LTAs)

	LTAs	Brief Description	CILO No.	Hours/week (if applicable)
1	Lectures	Students will gain important concepts in relation to the course subject matter through lectures. The discussion shall be supplemented by examples, both hypothetical and real life situational.	1, 2, 3	

2	In-class Discussion#	Students will participate in in-class discussion that surrounds the intended learning outcomes of the course. Students are encouraged to solve these problems. Lecturer will provide guidance to students in problem solving.	1, 2, 3	

Additional Information for LTAs

DEC TLA element

Assessment Tasks / Activities (ATs)

	ATs	CILO No.	Weighting (%)	Remarks ("-" for nil entry)	Allow Use of GenAI?
1	Individual/ Group Assignment(s) Students will be assessed via the assignment(s) their understanding of concepts learned in class, textbooks, reading materials and their ability to apply subject-related knowledge.	1, 2, 3	100	-	Yes

Continuous Assessment (%)

100

Assessment Rubrics (AR)

Assessment Task

Individual/ Group Assignment(s) (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Ability to understand and calculate various taxes, understand accounting systems, and apply various accounting rules to real cases in the Chinese mainland.

Excellent

(A+, A, A-) 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.

Good

(B+, B, B-) Sufficient evidence of achieving the stated CILOs.
Students have demonstrated strong overall ability to discover and innovate.

Fair

(C+, C, C-) Some evidence of achieving the stated CILOs.
Students have demonstrated some ability to discover and innovate.

Marginal

(D) Marginal familiarity with the subject knowledge.

Students have demonstrated marginal ability to discover and innovate.

Failure

(F) Little evidence of familiarity with the subject knowledge.
Students have barely demonstrated any evidence of ability to discover and innovate.

Assessment Task

Individual/ Group Assignment(s) (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

Ability to understand and calculate various taxes, understand accounting systems, and apply various accounting rules to real cases in the Chinese mainland.

Excellent

(A+, A, A-) 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.

Good

(B+, B) Some evidence of achieving the stated CILOs.
Students have demonstrated some ability to discover and innovate.

Marginal

(B-, C+, C) Marginal familiarity with the subject knowledge.
Students have demonstrated marginal ability to discover and innovate.

Failure

(F) Little evidence of familiarity with the subject knowledge.
Students have barely demonstrated any evidence of ability to discover and innovate.

Part III Other Information

Keyword Syllabus

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.

Reading List

Compulsory Readings

	Title
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

Additional Readings

	Title
1	N/A