

<b>Faculty</b>	Economic & Management Sciences		
<b>Home Department</b>	Accounting		
<b>Module Topic</b>	Taxation		
<b>Generic Module Name</b>	Taxation 242		
<b>Alpha -numeric Code</b>	<b>TAX242</b>		
<b>NQF Level</b>	6		
<b>NQF Credit Value</b>	10		
<b>Duration</b>	Semester		
<b>Proposed semester to be offered</b>	Second Semester		
<b>Programmes in which module will be offered</b>	BCom Financial Accounting (1175), BCom (1008), BCom Extended Curriculum (1751)		
<b>Year Level</b>	2 (3 extended curriculum)		
<b>Main Outcomes</b>	<p>On completion of this module students should be able to:</p> <ul style="list-style-type: none"> <li>● Define and identify the different components of the taxable income framework.</li> <li>● Identify information required to calculate an individual's taxable income.</li> <li>● Complete an individual's tax return.</li> <li>● Identify and use relevant information to complete a VAT return.</li> </ul>		
<b>Main Content</b>	<ul style="list-style-type: none"> <li>● Gross Income: <ul style="list-style-type: none"> <li>○ General definition</li> <li>○ Special inclusions</li> </ul> </li> <li>● Exemptions</li> <li>● General deduction: <ul style="list-style-type: none"> <li>○ General definitions</li> <li>○ Special deductions</li> </ul> </li> <li>● Individuals (including fringe benefits)</li> <li>● Capital gains tax (basic principles)</li> <li>● Basic principles of VAT</li> </ul>		
<b>Pre-requisite modules</b>	FIA141 or FIA131, AND ALC131 or ALC132		
<b>Co-requisite modules</b>	None		
<b>Prohibited module Combinations</b>	TAX 228		
<b>Breakdown of Learning Time</b>	<b>Hours</b>	<b>Timetable Requirement per week</b>	<b>Other teaching modes that does not require time-table</b>
Contact with lecturer/ tutor:	<b>42</b>	<i>Lectures p.w.</i>	2
Assignments & tasks:	<b>10</b>	<i>Practicals p.w.</i>	0
Practical's:	<b>0</b>	<i>Tutorials p.w.</i>	1
Assessment:	<b>8</b>		
Self-study:	<b>40</b>		
Other: Please specify			
<b>Total Learning Time</b>	<b>100</b>		
<b>Methods of Student Assessment</b>	Continuous Assessment (CA): 50% Final Assessment (FA): 50%		
<b>Assessment Module type</b>	Continuous and Final Assessment (CFA)		