Instructor Name: Dr. Mohamed Elbannan  
Office Number: Room 2012 Jameel Hall  
Office Hours: UW 11:30-2:00 & by appointment  
Office Phone: 2615-3270  
E-mail address: melbannan@aucegypt.edu  
Class Meeting Times: UW 3:30 – 4:45 (Jameel 2134)

Assistant Name: TBA  
Office Number: TBA  
Office Hours: TBA  
E-mail address: TBA

Course Prerequisites: ACCT 302, MGMT 311

It is the student’s responsibility to be certain that the prerequisites have been successfully completed. If at any time during the semester it is determined that a student has not completed the prerequisites, the student can be administratively dropped from the course without credit or tuition refund.

MISSION AND VISION OF THE SCHOOL OF BUSINESS:

I. School Vision, Mission, and Core Values

Vision: The School of Business sees itself becoming globally recognized as the leading business school connecting the region and the world.

Mission: The School of Business strives to create an environment that fosters the development of principled and innovative business leaders and entrepreneurs who can make a difference

Core Values: Excellence in student learning, teaching, intellectual contributions and services are all fundamental to the achievement of the school mission and the development of graduates ready to pursue successful careers in Egypt and beyond.

* Lifelong Learning*: Individual development of students and fostering of a culture of lifelong learning are important to striving for excellence.

* Collaboration and Teamwork*: Shared goals and actions of all those representing and associated with the school will be demonstrated by the collective benefit of all and in regular collaboration with different constituencies.

* Integrity*: Personal integrity and ethical professional behavior represent drivers and consistent with the school’s actions and objectives.

* Cultural Diversity and Exposure*: Pursuing diversity in its multidimensional definition as a platform and guiding principle for all school policies and programs.

* Regional Impact*: Focusing on sharing knowledge and intellectual contributions that would help realize an impact on the markets the school serves.
Continuous Improvement: Curricula offerings should be relevant, dynamic and with operational and strategic significance leading to a culture of continuous improvement.

Rationality in Using Resources: Rationalize and maximize the use of available human, financial and technological resources and infrastructure.

Adaptation, Relevance and Currency: The regular updating of curricula and services offered to adapt to a dynamic, changing and competitive global environment.

Community Engagement and Service: The importance of addressing social and community service issues and priorities

II. Mission of the Department of Accounting
Our mission is to provide a world class accounting education to serve the needs of the business community and the accounting profession.

COURSE OBJECTIVES

The main aim of this course is to present analysis of the tax laws as they affect the business enterprise. The course is divided into three related parts. The first part introduces general tax concepts that are expected to be helpful in understanding taxation in general. The second part discusses the American tax system and offers a brief introduction to its components. The third part discusses the Egyptian taxes and offers a more detailed look at the tax law and its effect on business decisions.

The objectives of this course are:

• To develop basic understanding of income tax laws in the Egypt.
• To provide an ethical framework for integrating tax planning and compliance.
• To critically evaluate tax implications of individual investment decisions.
• To provide skills necessary to analyze structured tax situations in a modern tax system.
• To apply appropriate problem-solving tax mechanisms using case discussion approach and information technology.
• To enhance critical reasoning skills in the evaluation of real-world issues.
• To integrate bodies of knowledge from other business disciplines to make well-rounded decisions in a professional manner.
• To enhance effective communication and presentation skills
• To emphasize teamwork in analyzing cases, building tax advice on appropriate tax premises

REQUIRED TEXT AND OTHER SOURCES

Required Materials:

  o Instructor-prepared handouts for Egyptian taxation system
  o Additional readings

Related websites:

  o Egyptian Income Tax Authority  [http://www.incometax.gov.eg/map.htm](http://www.incometax.gov.eg/map.htm)
American Institute of Certified Public Accountants [http://www.aicpa.org/]

http://www.accountingeducation.com

http://www.taxsites.com

Blackboard: All students are expected to periodically check the Blackboard for course materials and handouts, assignments, and exam scores.

**COURSE REQUIREMENTS**

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(1) **Exams (65 percent)**

There will be one midterm exam and a final exam corresponding to the main segments of the course. These exams will be given during the semester on dates indicated on the attached course schedule. Exam emphasis is on understanding and application rather than memorization. If you miss an exam for a reason such as serious illness or family emergency, please discuss the circumstances with me preferably before the exam or as soon as possible afterward. For such an excused absence from an exam, the course weight assigned to this exam will be shifted to the final exam. If you miss an exam without a legitimate reason, you will receive a zero for the exam, which usually implies failing the course. All exams must be completed in order to receive a passing grade in the course.

(2) **Research Project (15 percent)**

As part of the course requirements, you are required (in groups of 3) to prepare a research project. The objective of this project is to strengthen your communication, writing, and presentation skills much needed in the modern business environment. The project topic should be a tax-related topic of your choice (e.g., history of US taxation, comparative tax research, internal administration of Egyptian tax authority/IRS, taxation of electronic commerce transactions, etc.). Additional suggested research topics will be given in the first day of classes. The topic you choose must be approved by the instructor. The project consists of three parts:
The Research Proposal/Progress Report (See assigned date on course schedule)

The research proposal is a 2-page write-up that identifies the group topic and some of the articles/references that will be used in your research. The proposal will explain what the group intends to do with respect to the research project.

The Research Report (See assigned date on course schedule)

Each group will submit a 10-page typewritten report. LATE SUBMISSIONS WILL NOT BE ACCEPTED. The report is basically a literature review on the topic selected. The format and structure of your report should comply with the Chicago Manual of Style. The report will be graded on scope of the topic, depth of analysis, and credibility of your sources/references. All members of the group will receive the same group report score. Material for the group research report should come from a minimum of 12 articles (per group) from one or more of the following suggested sources:


- **Websites:** taxsites.com, taxworld.org, internationaltaxreview.com, aaahq.org

First page of the research report should contain (1) the title of the research report, (2) names of team members, (3) course code and title (ACCT 402 Special Topics in Tax Accounting), and (4) submission date. Second page should include a 150-word executive summary/abstract providing the topic, method of research, and brief findings. The third page should feature a paginated table of contents. The fourth page starts the body of your report with an “Introduction” section, which contains a 2-page lengthier discussion of the same elements in your executive summary. The final page in your report should contain a listing of the references you used to write your report, written according to the Chicago Style or a similar style.

The Research Presentation (Presentations week: See assigned date on course schedule)

The research presentation will be conducted by all members of the group. You must use visual aids, including Microsoft PowerPoint slides. Each group presentation will take 20-30 minutes, during which group members will highlight the main points of the research paper in the final presentation and be ready to take questions.

(3) End of chapter assignments (15 percent)

On dates indicated on the attached course syllabus, you are required to submit solutions to questions and problems related to topics discussed in the lecture. Please turn in your assignments in class on the assignment due date shown on the course schedule below. Assignments will be graded on whether you have attempted to solve all assigned questions/problems in the solution sheets you turn in. A total of 6 assignments will be assigned. The lowest grade assignments will be dropped and only 5 assignments will count towards 15 percent of your total grade (each will count for 3 percent).

(4) Attendance, participation and contribution to class discussion (5 percent)

Due to the importance of students attending class regularly, I will be deducting one percent of your total score for each class missed. According to AUC policy, students missing more than 6 classes will automatically get a grade “F”. Failure to maintain order during class reduces your participation points.
COURSE POLICY

Attendance:
As stated in the university catalog, “students are expected to attend class; there is no system of permitted absences. The instructor in each class determines the effect of absences on a student’s grade in that class.” Students may not normally receive credit for a course if more than three weeks of classes (or their equivalent in summer school) is missed. **Please refer to AUC attendance policy in the catalog.**

AACSB Accreditation:
**What is accreditation?** Accreditation refers to a voluntary, non-governmental action taken by an institution to undergo periodic external evaluation in order to maintain high quality standards and programs. Accreditation reviews generally involve steps taken by the university to self-evaluate and clarify its goals and missions. Reviews are also often comprehensive; they assess all components of a healthy program: (a) people – administration, faculty, staff, and students; (b) research and intellectual contributions; (c) courses and curricula; and (d) strategic planning.

**What is AACSB Accreditation?** The Association to Advance Collegiate Schools of Business (AACSB) is the largest and most recognized specialized accreditation worldwide for business degree programs. In a recent study, 93% of a sample of 305 deans from AACSB-accredited and in-process institutions from Asia, Europe, North America, South America, and the Oceania reported that AACSB Accreditation has a continuous positive effect on their ongoing curricula development, program design, and delivery methods. Having AACSB accreditation facilitates the recruitment of high-caliber faculty. Graduating from an AACSB accredited university opens doors to the most exclusive and competitive career opportunities worldwide. **To read more about the benefits of attending an AACSB accredited university online, go to:** [http://www.aacsb.edu/aacsb-accredited/students.asp#null](http://www.aacsb.edu/aacsb-accredited/students.asp#null).

Academic Integrity:
**Preamble:** Valuing the concepts of academic integrity and independent effort, the American University in Cairo expects from its students the highest standards of scholarly conduct. The University community asserts that the reputation of the institution depends on the integrity of both faculty and students in their academic pursuits, and that it is their joint responsibility to promote an atmosphere conductive to such standards. The AUC policy and procedures will be strictly applied. These procedures are contained in the University Catalog page 69-70 and are reproduced for your careful consideration and strict adherence.
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Final Exam (Comprehensive): Friday, May 23, 5:30-7:30pm
Course: ____________________

(Please submit this form to your instructor on the first day of class.)

Student Background Information

1. Name: ________________________________________________________

2. Contact: 
   Home Phone: ____________________________________________________
   Cell Phone: ______________________________________________________
   Email: ________________________________________________________

3. ID Number: ____________________________________________________

4. Class Status: ____________________________________________________

5. GPA (optional): _________

6. Major: ________________

7. Minor: ________________

8. Do you work? YES [ ] NO [ ]

9. If yes, how many hours a week?

10. Please list any work experience related with Accounting:

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