


AMOUD UNIVERSITY
“A Vehicle for Peace and Development”
AMOUD UNIVERSITY



FACULTY OF BUSINESS AND PUBLIC ADMINISTRATION
BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

ACADEMIC YEAR 2015/ 2016

COURSE DESCRIPTION

ADM 4104	TAXATION
Contact Hours	48
Pre-requisite	N/A
Purpose/Aim	This course is aimed at equipping students with the basic knowledge in tax issues. It lays a foundation to the income tax course taught in the final year to those students who opt for accounting. It also helps those students who opt for other options to have some knowledge of Somaliland’s tax system.
Course Objective	<ul style="list-style-type: none"> ▪ Define a Tax and Taxation ▪ Explain the theories of taxation ▪ Distinguish between the various classes of taxes ▪ Outline the requirements of a good tax system ▪ Clearly analyze Somaliland’s Tax structure ▪ Differentiate between a deficit budget and surplus budget explaining the objectives & short comings of each. ▪ Compute VAT, employment income, business income and rental incomes for tax purposes and the respective taxes.
Indicative Learning Outcomes	<ul style="list-style-type: none"> ▪ Students should have gained knowledge on the background of Somaliland’s tax. ▪ Students should have gained knowledge on Somaliland’s tax structure. ▪ Students should be able to relate the contribution of tax revenues to Somaliland’s GDP.
Intellectual, Practical and Transferable Skills	Problem solving, analytical skills, team work and communications skills, practical
Course Content	Introduction; the meaning of taxation, classification of taxes, Taxation theories,, Development of taxation in Somaliland, Somaliland’s tax structure, The budget, Introduction to income tax, Indirect taxes, Income



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	tax Administration, Contemporary issues in taxation;		
Learning & Teaching Methodologies	This course will be taught for a total of 45 hours [i.e. three (3) contact hours per week]. Teaching and learning in this course will be through among others, team-teaching; problem-based approaches; student-centered learning; lectures; in class exercises; own readings; take-home assignments and group exercises.		
Instructional Materials/Equipment	The course will be conducted by lecturing and handouts. Case studies will be provided for analysis, and group discussions will be used.		
Course Assessment	The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. Each course in the program shall be assessed on the basis course work and final examination represented as		
	Type	Weighting (%)	
	Final Examination	60	
	Mid Term Examination	20	
	Assignment	10	
	Attendance	10	
	Total	100	
	The minimum mark required to pass is 50, this includes course work and final examination. Each course in the program is allowed a maximum of three hours for final examination.		
Recommended Reading	Title	Author	Publisher
	Income Tax	Pius Bahemuka	
	Public Finance in Theory and Practice 5 th edition	Musgrave and Musgrave (1989)	Mc-Graw Hill
	Backgrounds to the budget		
Additional Reading	Income Tax Act 1997 and subsequent amendments		
Other Support Material	A variety of multimedia systems and electronic information resources as prescribed by the lecturer. Various manuals, URL search and journals.		