

AMITY GLOBAL INSTITUTE

MODULE SYLLABUS

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| Course | Preparatory Course for Association of Chartered Certified Accountants (ACCA) Examination |
| Module Title | Advance Taxation (Singapore) ATX |
| Module Syllabus No. (if any) | - |
| Content | <p>This module enables you to gain knowledge needed to offer well informed advice on how large-scale taxation affects financial decision-making.</p> <ul style="list-style-type: none"> • Advanced facets of the Singapore tax system • The impact of taxes and tax interaction • Tax planning measures • Communicating with clients, HM Revenue and customs, and professionals |
| No. of Teaching Hours | 24 hours |
| Teaching Methods | Lectures, tutorials, case-studies analysis, research journals and group discussion |
| Assessment Methods and Weightages | See Assessment Regulations of ACCA |
| Skills for Maximising Learning Outcomes | Reading and Research |
| Dates of Examinations, Major Assessments and Assignments | Please refer ACCA website (http://www.accaglobal.com/) |
| Recommended Text | ACCA's Approved learning materials. |
| Additional Reference Texts (if any) | - |
| Additional Remarks (if any) | |

| No. | Learning Outcomes/Aims |
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| 1 | Understand advance taxation. |
| 2 | Apply further knowledge and understanding of the Singapore tax system through the study of tax incentives and stamp duty, together with more advanced topics within the taxes studied previously. |
| 3 | Identify the impact of relevant taxes on various situations and courses of action, including the interaction of taxes. |
| 4 | Evaluate the impact of relevant taxes on various situations and course of action, including the interaction of taxes. |
| 5 | Provide advice on minimizing and/or deferring tax liabilities by the use of standard tax planning measures. |
| 6 | Communicate with clients in an appropriate manner. Ethical and professional issues arising from the giving of tax planning advice. |
| 7 | Communicate with the Inland Revenue Authority of Singapore (IRAS) |
| 8 | Communicate with other professionals in an appropriate manner. |

Note: All Information provided to Amity will be kept strictly confidential except for those required under statutory requirements and by government authorities and relevant university partners and accreditation bodies as part of the regulatory or course requirements.