

COURSE CODE: ACC 403
COURSE TITLE: TAXATION & TAX MANAGEMENT
COURSE UNIT: 3C

WEEK	TOPIC
1.	INTRODUCTION TO NIGERIAN TAX SYSTEM
-	What is Taxation?
-	Reasons for Taxation
-	Benefits of Taxation
-	Legal Frame Work of Taxation
-	Social Implication of Taxation
2.	TAX ADMINISTRATION IN NIGERIA
-	FBIR
-	SBIR
-	JTB
3.4	ASCERTAINMENT OF NIGERIA & BASIS PERIOD
-	Commencement
-	Change in Accounting Date
-	Cessation
5-6	PERSONAL INCOME TAX
7	CONTINUOUS ASSESSMENT
8-9	PARTNERSHIP ASSESSMENT
10	ADJUSTMENT OF PROFIT
11-12	LOSS RELIEF
13	COMPANY INCOME TAX
14-15	CAPITAL ALLOWANCE

REFERENCES

- Fagbale Principles of Nigerian Taxation
- Bpp Mayo Taxation
- Wyse Taxation
- SAFE ASSOCIATES Taxation & Tax Management
- Abata, M. A (2002) Principle of Tax Management in Nigeria 1st Edition
Lagos: Everblessed Ltd.
- Ariwodola Personal Income Tax in Nigeria
- Seyi Ojo (2003) Fundamental Principles of Nigerian Tax, Lagos.

Journals/Periods

ICAN JOURNALS/NEWSLETTERS

CITN JOURNAL

NIGERIA TAX NEWS

FINANCIAL STANDARD

BUSINESS TIMES

NIGERIA TAX LAWS