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March 2020.

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PATHFINDER ON BUSINESS TAXATION



List of Available References on BUSINESS TAXATION

COURSE DESCRIPTION:

BUSINESS TAXATION (ACC C301)

the course involves an intensive study of the business and transfer tax system, including the estate tax, the gift tax, and transfer tax. The relationship between the transfer taxes and the income tax are emphasized. The policy underpinning of wealth transfer taxation and the reason for the recent erosion in its political support will be explored, the Expanded Value-added Tax and percentage taxes are also discussed. *Credit: 3 units.*
Prerequisite: ACC C101, ACC C102, ACC C202, ACC C205

Source: Jose Rizal University General Information book, Academic Year 2019 - 2020



DEFINITION:

The meaning of business taxation refers to the taxes that businesses must pay as a normal part of

business operations . Whether you are a sole proprietor, partner, part of a limited liability company, or a corporation, your business is responsible for adhering to tax regulations. Each type of business will produce distinct tax consequences. Consider your business' tax concerns along with its non-tax concerns, so that you'll know which type of entity will help your business prosper and grow, or make it easier to pass on to heirs.

Source: <https://www.upcounsel.com/business-taxation-meaning>

BOOKS

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PROQUEST:

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