



TQF 3: Course Specification

Course Title: IBB3405: TAXATION (DIB -66)

Credits: 3(3-0-6)

Date & Time: Thursday, 13.00-16.00

Semester: 1 **Academic Year:** 2025

Curriculum: Bachelor of Business Administration (DIB-66)

Program: College of Hospitality Industry Management
Suan Sunandha Rajabhat University
(SSRU)

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Section 1 General Information

1.1 Code and Course Title: IBB3405: TAXATION

1.2 Credits: 3(3-0-6)

1.3 Curriculum and Course Category:

This course of Bachelor of Business Administration (International Business), CHM, SSRU is categorized as a business major course.

1.4 Lecturer (s):

Dr. Denis Ushakov

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1.5 Year / Semester

Undergraduate students, Year 2025 / Semester 1

1.6 Prerequisite Course

None

1.7 Co-requisite Course:

None

1.8 Learning Location

Building Number: 36 / 3631

1.9 Last Date for Preparing and Revising this Course:

July, 21, 2025

Section 2. Course description

2.1 Rationale

Taxation including accounting procedures dealing with taxation in compliance with the Revenue Code of Thailand, the present Thai system and methods of tax assessment and collection as well tax computation for individuals and different business set-ups. Tax measures in other countries: capital gains taxes, investment tax credits and Value added tax (VAT).

2.2 Objectives:

On completion course, students will be able to:

1. differentiate all kinds of taxes, understand the system of taxes of Thailand, it's basic rules, terms and conditions;
2. know about every tax in the modern economical system of Thailand;
3. know about legislative base of Thailand's taxation (tax base, tax payers, terms, duties, punishments, preferences);
4. be familiar with the main tax regimes in the world;
5. be familiar with Thailand's national strategy in the area of taxation, about the roles of Thai Ministry of Finance and International Organization in Thailand's taxation system modernizing and development;
6. know about the features of foreign companies and foreigners' taxation in Thailand;
7. conduct the study project, use the knowledge in case-studying, the knowing of the features of taxation in the financial management.

Section 3. Operation

3.1 Course description:

Social and economical role of taxation, principles and forms of tax, computation and payment, incentives, planning, and international issues on taxation.

This course is designed to give a solid base of the principles of taxation and the taxation practices applied to business and individuals. It deals with topics such as gross income, deduction and losses, property transactions and paying periods and methods. Students are introduced to tax laws, results of tax research and its applications in business.

This course is geared toward students with a basic understanding of the issues involved in taxation, tax planning and tax decisions making. Learners will have an opportunity to think about the fundamentals of taxation, about the modern tax system of Thailand (in comparison with national tax systems of foreign countries and international unions). They will be able to transfer their knowledge of finance market to the context of taxation, of business and social regimes of the modern country.

Topics include the features of modern taxes, the structure of Thai taxes, the proper taxes in Thailand, Thailand's national strategy in taxation, taxation's development in the global scales. The case studies, actively using in the learning, are based on Thailand's laws and official documents and forms, using in Thailand.

3.2 Time Length per Semester (Lecture – hours / Practice – hours / Self Study – hours)

Lecture	Supplemen- tary teaching	Practice/Field Work/Internship	Self-study	Remedial Class
3 Hours per week	On requests	0 Hours per week	6 Hours per week	None
48 hours				

3.2 Time Length per Week for Individual Academic Consulting and Guidance

Wednesday, 13:00 -16:00 PM or by Appointment

Section 4. Student's Learning Outcomes

4.1. Developing Student's Learning Outcomes

Learning Standards/Outcomes	Learning Activities	Learning Assessment
<p>1. Ethic and Moral</p> <p>(1) The ability to deliver or to complete a required task at or the appointed time.</p> <p>(2) The ability to do the right thing according to the values, beliefs and principles they claim to hold.</p> <p>(3) The ability to make decisions in business according to moral concepts and judgments.</p>	<p>1. Lecture by emphasizing on morality and ethics</p> <p>2. Group discussion and Exercise</p> <p>3. Students help prevent cheating during the quiz and examination</p>	<p>1. 90 % of students come to class on time</p> <p>2. 100% of students make their self-work, home-work in time, by the requirements</p> <p>3. 100% of students collaborate in small groups effectively</p> <p>4. 100 % of students do their assignments by themselves</p> <p>5. 100% of students partly involved in the process of lecturing</p> <p>6. 100 % of students do not cheat in exams</p>
<p>2. Knowledge</p> <p>(1) The ability to identify the business theories and describe important case studies.</p> <p>(2) The ability to provide and analysis and provide the solution to real world problems</p> <p>(3) The ability to use business knowledge integrated with other disciplines</p>	<p>1. Lecture</p> <p>2. Show how macroeconomics is related to other science</p> <p>3. Problem sets</p>	<p>1. Essay Questions</p> <p>2. Peer-evaluation</p> <p>3. Submit report on time</p>
<p>3. Cognitive Skills</p> <p>(1) The ability to gather and summarize information, and conduct research</p> <p>(2) Self-study and sharing information to the class</p> <p>(3) The ability to solve problems from case studies</p>	<p>1. Lecture and discussion</p> <p>2. Assignment and Presentation</p> <p>3. Analysis of case studies</p> <p>4. Term paper</p>	<p>1. Logical tests</p> <p>2. Students' presentation</p> <p>3. PBL</p>

Learning Standards/Outcomes	Learning Activities	Learning Assessment
<p>4. Interpersonal Skills and Responsibilities (1) The ability to communicate in English (2) The ability to use English to solve business problem (3) Initiate some new business ideas and have leadership</p>	<p>1. Group discussions 2. Group assignments</p>	<p>1. Rubric (for the presentation and team-work evaluation) 2. Assessment by the other students</p>
<p>5. Numerical Analysis, Communication and Information Technology Skills (1) Be able to use basic ICT skills and apply them to daily life (2) Be able to use statistics and mathematics to solve business problems (3) Be able to use IT to search for new knowledge and apply numerical analysis in communication with emphasis on practical and real life experiences.</p>	<p>1. Lecture and group discussion 2. Mathematical problem-solving teaching and Encourage on skill development 3. Assignment for searching from websites and E-Learning</p>	<p>1. Presentation (group/individual projects) evaluation 2. Individual tasks (case-studies) 3. Assessments by other students. 4. Case study observing</p>

4.2 Expected Students learning Outcomes

Knowledge

Students will have an in-depth knowledge	understand the features of modern Thai system of taxation – kinds of taxes, terms and conditions for taxes assessments and paying, duties of taxpayers, spread violations of Thai taxation laws, methods for taxes payments and so on
	get an in-depth knowledge about official documents and procedures, existing in Thai taxation practice, about major points of Thai legislative base for taxation
	know the features of tax regimes in different countries of the world, the global trends in taxation area, the impact of international organizations and multinational business on the taxation practices
	know about economical and social priorities and goals of Thai national strategy in the area of taxation

Communication skills and social skills

Students will be able to communicate effectively across a range of context and possess social skills	Create and communicate the presentations in English using various types of application software, using the information and communication technologies
	Demonstrate oral, written communication, social skills such as helping, cooperative work, cooperative investigations, team-building, sharing the responsibility
	Present well-reasoned arguments, participate in collective discussion
	Have an experience of public performances, public arguments, and conflict-management

Thinking skills and problem solving

Students will be effective problem solvers, capable of applying logical, critical and creative thinking to a range of problems. They will have developed competencies in numeracy and information literacy	Can define the problem, place the goals, objectives of problem salvation; can choose the most appropriate tools or methods for problem salvation
	Can search the data and sources for the problems salvation, use different technical tools and equipment
	Can range the problems, define the interactions between different actions, between the conditions and results
	Can use knowledge in the monitoring, scanning of the current environmental factors, make a forecast of the further progress of the current situation

Section 5. Lesson Plan and Assessment

5.1 Lesson Plan

Week 1	INTRODUCTION TO TAXATION Taxes in national development and functions of taxes Structure of the modern tax Tax preferences and tax regimes Direct and indirect taxes in the modern world	3	Lecture Q&A
Week 2	KINDS OF TAXES AND TAXATION AS A NATIONAL ECONOMIC POLICY Taxation as a modern function of Governance Modern kinds of taxes Objectives of national taxation system General principles of national taxation system	3	Q&A Lecture Dialogues and discussion Direct instructions Case study Cooperative learning
Week 3	THEORIES OF TAXATION Classical and Keynesian Taxation Theories Neo-classical and Neo-Keynesian Taxation Theories	3	Discussion Q&A Lecture
Week 4	THEORIES OF TAXATION Deadweight Loss of Taxation How Deadweight Loss Varies with Elasticity? Deadweight Loss of Taxation on Labor	3	Students research Group work
Week 5	PERSONAL INCOME TAX: SOCIAL AND ECONOMICAL MEANING Personal Income tax in the modern structure of taxation Employment and good-will incomes as a PIT tax base Taxation of income from financial markets and property rental Income from liberal professions, independent contracts and small business	3	Lecture Dialogues and discussion Students individual research and presentation Students' practical competences training Students' self-control
Week 6	PERSONAL INCOME TAX: ALLOWANCES AND PRINCIPLES OF COMPUTATION Allowances and exemptions in PIT computation Insurance and other social and incentive allowances in PIT computation Personal Income Tax Computation PIT rates in Thailand	3	Students individual research and presentation Case study

Week 7	MIDTERM	3	Students' self-control - problem – based learning - self-responsible work - Testing
Week 8 - 9	CORPORATE INCOME TAX Learning outcomes Scope of content Structure of taxable corporate income in Thailand Legal exemptions in corporate taxation in Thailand Costs that are not allowed as expenses in the calculation of net profits Tax credits and double tax treaties	3	Q&A Lecture Dialogues and discussion Direct instructions Case study Cooperative learning
Week 10	VALUE ADDED TAX (VAT) AND LOCAL TAXES Learning outcomes Scope of content Structure of VAT in Thailand VAT rates and VAT computation in Thailand Basis of local taxation and signboard tax Local development tax and house and land tax	3	Dialogues and discussion Students individual research and presentation Case study
Week 11	SPECIFIC BUSINESS TAX (SBT), STAMP DUTIES AND EXCISES Specific business taxes: structure and rules of computation Stamp duty: structure and components Excise tax: meaning, role and computation Petroleum income tax	3	Lecture Dialogues and discussion Students' practical competences training Students' self-control
Week 12	TAX INCENTIVE IN ECONOMIC AND SOCIAL STIMULATION The Board of Investment (BOI) IEAT free and tax-free zones Regional operating headquarters (ROH) International procurement centre and tax benefits	3	Dialogues and discussion Students individual research and presentation Case study

Week 13	TAX ADMINISTRATION IN THAILAND: HISTORY, MODERN PROBLEMS AND PROSPECTS OF FURTHER DEVELOPMENT History of taxation in Thailand Revenue department of Thailand and Thailand's fiscal strategy Modern composition of Thailand central government revenue Issues for taxation and administration	3	Lecture Dialogues and discussion Students individual research and presentation
Week 14-15	CORPORATIVE TAX PLANNING Practical Corporate Tax Planning Strategies International Procurement Center and Regional Operating Headquarters Dividend from foreign investment Board of Investment and double taxation agreement	3	Lecture Dialogues and discussion Case study Self-study and self- control
Week 16	Make – up classes		
Week 17	FINAL EXAM		
	Total hours online	15	
	Total hours offline	33	
	Total hours	48	

5.2 Learning Assessment Plan

	Learning Outcome	Assessment Activities	Time Schedule (Week)	Proportion for Assessment (%)
1	<p>Ethic and Morals</p> <p>(1) The ability to deliver or to complete a required task at or the appointed time,</p> <p>(2) The ability to do the right thing according to the values, beliefs and principles they claim to hold,</p> <p>(3) The ability to make decisions in business according to moral concepts and judgments.</p>	<p>(1) Question & answer</p> <p>(2) Classroom attendance</p> <p>(3) Open-end questions</p>	Throughout semester	<p>(1) S/U</p> <p>(2) 10 %</p> <p>(3) S/U</p>
2	<p>Knowledge</p> <p>(1) The ability to identify the business theories and describe important case studies,</p> <p>(2) The ability to provide an analysis and provide the solution to real world problems,</p> <p>(3) The ability to use business knowledge integrated with other disciplines.</p>	<p>(1) Question & answer</p> <p>(2) Mid-term examination</p> <p>(3) Final examination</p>	<p>(1) Throughout semester</p> <p>(2) Week 8</p> <p>(3) Week 17</p>	<p>(1) S/U</p> <p>(2) 20 %</p> <p>(3) 30 %</p>
3	<p>Cognitive Skills</p> <p>(1) The ability to gather and summarize information, and conduct research,</p> <p>(2) Self-study and sharing information to the class,</p> <p>(3) The ability to solve problems from case studies.</p>	<p>(1) Report paper</p> <p>(2) Essay questions</p>	<p>(1) Week 15</p> <p>(2) Week 5</p>	<p>(1) 10 %</p> <p>(2) 5%</p>
4	<p>Interpersonal Skills and Responsibilities</p> <p>(1) The ability to communicate in English,</p> <p>(2) The ability to use English to solve problem,</p> <p>(3) Initiate some new business ideas and have leadership.</p>	<p>(1) Question & answer</p> <p>(2) Open-end questions</p>	Throughout semester	<p>(1) S/U</p> <p>(2) S/U</p>

5	<p>Numerical Analysis, Communication and Information Technology Skills</p> <p>(1) Be able to use basic ICT skills and apply them to daily life, (2) Be able to use statistics and mathematics to solve business problems, (3) Be able to use IT to search for new knowledge and apply numerical analysis in communication.</p>	<p>(1) Home tasks (2) Oral presentation (3) Question & answer</p>	<p>(1) Week 5,7,11 (2) Week 15 (3) Throughout semester</p>	<p>(1) 10 % (2) 5% (3) S/U</p>
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Section 6. Learning and Teaching Resources

6.1 Textbook and Main Documents

1. Revenue code of Thailand
2. Baldwin, R.H.: *How to assess investment proposals*. Har. Bus. Rev. 98–104 (1999)
3. Grob, H.L.: *Capital Budgeting with Financial Plans*. Gabler, Wiesbaden (2019)
4. Scholes, M.S., Wolfson, M.A., Erickson, M., Maydew, E.L., Shevlin, T.: *Taxes and Business Strategy. A Planning Approach*. 4th edn., Prentice Hall, Upper Saddle River (2016)

6.2 Suggestion Information (Printing Materials/ Website/ CD/Others)

5. https://www.rd.go.th/publish/index_eng.html
6. <https://www.thethailandlife.com/income-tax-thailand>
7. https://www.set.or.th/en/regulations/tax/tax_p1.html
8. <https://www.siam-legal.com/Business-in-Thailand/thailand-corporate-tax.php>

Section 7 Course Evaluation and Revising

1. Strategies for Course Evaluation by Students

Using survey questions to collect information from the students' opinions to improve the course and enhance the curriculum. Examples of questions:

- (1) Content objectives were made clear to the students.
- (2) The content was organized around the objectives.
- (3) Content was sufficiently integrated.
- (4) Content was sufficiently integrated with the rest of the first-year curriculum.
- (5) The instructional materials used were effectively.
- (6) The learning methods appropriate assessed the students' understanding of the content.
- (7) Overall, students are satisfied with the quality of this course.

2. Strategies for Course Evaluation by Lecturer

2.1 Lecturer team observes the class and discusses the results as follow:

- (1) The lecturer is well prepared for class sessions.
- (2) The lecturer answers questions carefully and completely.
- (3) The lecturer uses examples to make the materials easy to understand.
- (4) The lecturer stimulated interest in the course.
- (5) The lecturer made the course material interesting.
- (6) The lecturer is knowledgeable about the topics presented in this course.
- (7) The lecturer treats students respectfully.
- (8) The lecturer is fair in dealing with students.
- (9) The lecturer makes students feel comfortable about asking question.
- (10) Course assignments are interesting and stimulating.
- (11) The lecturer's use of technology enhanced learning in the classroom.

2.2 The Director /Head of program construct assessment items to evaluate four dimensions of lecturer's competencies: teaching skills, organization and presentation of materials, management of the learning environment, and teaching attitudes.

3. Teaching Revision

Lecturer revises teaching / learning process based on the results from the students' survey question, observation, suggestion, and classroom research.

4. Feedback for Achievement Standards

The evaluation is conducted by International College Administrator Committee in order to assessment process and grading.

5. Methodology and Planning for Course Review and Improvement

5.1 Revise and develop course structure and process every three years.

5.2 Assign different lecturers teach this course to enhance students' performance.