

**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL
SCIENCES OF UKRAINE**

Department of Finance

“APPROVED”

Dean, Faculty of Economics

_____ Anatolii DIBROVA

20th May 2022

«APPROVED»

at a meeting of the Department of Finance

Minutes № 9 from 13th May 2022

Department head

_____ Nadiia DAVYDENKO

”CONSIDERED ”

Guarantor EP "International Economics"

_____ Olena KIREYTSEVA

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STUDY PROGRAMME

FINANCE

(course name)

specialty 051 "Economics"

educational program "International economics"

Economics Faculty

Developer: PhD Oleksandr LABENKO.

Kyiv – 2022

1. Course description

FINANCE

(name)

Field of study, specialty, educational program, educational degree		
Degree	<u>Bachelor</u>	
Spetiality	<u>051 "Economics"</u>	
Educational program	International economics	
Description of the discipline		
Type	Mandatory	
Total number of hours	150	
ECTS	5	
Number of modules	<u>2</u>	
Course project	-	
Form of control	<i>Exam</i>	
Indicators of academic discipline for full-time and part-time study		
	Full-time	Part-time
Year of study	<u>2</u>	<u> </u>
Semester	<u>4</u>	<u> </u>
Lectures	<u>30</u>	<u> </u>
Seminars	<u>30</u>	<u> </u>
Labs	<u> </u> год.	<u> </u>
Individual work	<u>150</u> год.	<u> </u>
Individual study	<u> </u> год.	<u> </u>
Number of weekly hours		
- Full time	<u> </u> <u>4</u> год.	
- Individual study	<u> </u> <u>6</u> год.	

2. The purpose and objectives of the discipline

Becoming and development of economy of Ukraine is accompanied the aggregate of economic relations among which financial relations have an important value. They provide the rotation of financial streams in all of spheres of the economic system of country.

In the conditions of current not only specialists but also every personality or house-owner must be able to form and high-quality and effectively to utilize money resources, in good time and in a complete measure to execute financial obligations, use public benefits, which are created in the process of forming, division, redistribution and use of gross domestic product.

The study of financial relations begins teaching of discipline which gives "Finances" of, possibility to purchase knowledge about essence of finances, their functions, composition of the financial system, financial mechanism, profits and charges of the State budget, tax system, insurance and financial market, international finances. For more deep mastering the students of theoretical bases of finances are offer collection of tests.

Purpose and tasks of discipline

A leading role belongs to finances in development of society, they form his viability and potential, providing realization of put before everybody, every enterprise and state on the whole tasks and aims. Basis of study of financial science is mastering of its fundamental principles. Exactly it determines the location of educational discipline "Finances" in the system of economic education. This course is foundation for mastering bachelors and specialists of the strictly specialized financial disciplines.

A financial theory shows by itself generalization of essence signs of financial relations. Finances can be examined both in to relatively simplified, globalizing and enough and at the same time depth forms. Globalization enables to create the integral picture of finances and financial system as unique whole. The deep study of finances characterizes essence of relations which are folded in society in the process of motion of cost of created. This motion is represented in money streams which circulate between the separate subjects of financial relations and related to forming of their profits and realization of charges.

A central place belongs to the theory of finances in preparation of specialists on economic specialities. The study of course of discipline is based on knowledge of such economic disciplines as an economic theory, microeconomics, statistics, money and credit, record-keeping.

A course of financial theory is basis for mastering of a number of the special financial disciplines, such as: budgetary system, finances of enterprises, financial analysis, investing, taxation and insurance, banking, financial market, tax, financial, bank and insurance management, analysis of investment projects, corporate finances.

The task of study of financial theory consists in the next, that examining the or other form of financial relations, to understand their essence: that they represent, as they influence on the conduct of their subjects and as affect their interests, as interests of physical and legal individuals and states are taken into account here on the whole, what effectiveness of financial influence on socio-economic development of country and welfare of its citizens and financial state of enterprises, what financial contradictions arise up in society and as they decide.

The task of discipline is forming of the integral system of knowledges about essence and forms of display of finances, mechanism of functioning of financial relations and their optimization in society, composition and structure of the financial system, aggregate of financial organs and institutes, principles of forming and functioning of separate spheres and of the financial system.

Only on the basis of such comprehensive and detailed knowledges of financial theory the subsequent successful mastering of functioning of separate spheres and of the financial system is possible, and also forms and methods of financial activity.

As a result of study of educational discipline a specialist must on finances:
to know:

essence, functions and constituents of finances, history of development of financial science, structure and basic links of the financial system, principles and tasks of financial policy, basic links of state finances, organization of finances of enterprise structures, constituents of financial mechanism, taxation and insurance as specific subsystems of finances, setting and structure of financial market, theoretical bases of financial management and economic nature of international finances;

able:

to show the role of finances in the system of recreation; to analyse the modern financial policy of the state and find out its influence on an economy; to design normal and crisis financial situations; to build the models of financial relations and management the financial system, determine the sources of financial resources of enterprises and state, expose intercommunication of finances of the state, enterprises and population; to find out the factors of forming of financial result of enterprise; to design money streams in the spheres of state finances and in insurance; to analyse the state budget; to build money streams in the field of international finances and financial market.

Acquisition of competencies:

general competencies (GC):

- 3K02. Ability to apply knowledge in practical situations.
- 3K03. Ability to plan and manage time.
- 3K04. Ability to communicate in a foreign language.
- 3K05. Information and communication technology skills.
- 3K06. Ability to conduct research at the appropriate level
- 3K07. Ability to learn and master modern knowledge.
- 3K08. Ability to search, process and analyze information from various sources.
- 3K10. Ability to work in a team.
- 3K12. Ability to work autonomously.
- 3K13. Ability to exercise one's rights and responsibilities as a member of society, to realize the values of civil (free democratic) society and the need for its sustainable development, the rule of law, human and civil rights and freedoms in Ukraine.

special (professional, subject) competencies (SC):

- CK01. Ability to study trends in economic development using the tools of macro- and microeconomic analysis, to assess current economic phenomena.
- CK02. Understanding the features of modern world and national financial systems and their structure.
- CK03. Ability to diagnose the state of financial systems (public finance, including budget and tax systems, business finance, household finance, financial markets, banking system and insurance).
- CK04. Ability to apply economic and mathematical methods and models to solve financial problems.
- CK06. Ability to use modern information and software to obtain and process data in the field of finance, banking and insurance.
- CK07. Ability to compile and analyze financial statements.
- CK08. Ability to perform control functions in the field of finance, banking and insurance.
- CK09. Ability to communicate effectively.
- CK10. Ability to identify, justify and take responsibility for professional decisions.
- CK11. Ability to maintain the appropriate level of knowledge and constantly improve their training.

Unique (special, professional) competencies:

- CK14. Ability to compile and analyze strategic and policy documents in the field of public finance development.

3. The structure of the discipline

Titles content modules and themes	hours												
	wee k	hours	Full-time					Part-time					
			including					hou rs	including				
			l	p	lab	ind	i.w.			l	p	lab	ind
1	2		3	4	5	6	7	8	9	10	11	12	13
Module 1													
Financial science as cognition of essence of finances		6	3	3									
Genesis and evolution of finances		6	3	3									
Development of financial science		6	3	3									
Financial system		6	3	3									
Financial law and financial policy		6	3	3									
Total, module 1		30	15	15									
Module 2													
Financial safety		6	3	3									
State finances. Taxes and tax system		6	3	3									
State credit and national debt		6	3	3									
Budget and budgetary system		6	3	3									
Budget deficit		6	3	3									
Total, module 2		30	15	15									
Total		60	30	30									

4. Topics of seminars

Not planned

5. Topics of practical classes

№	Topic Title	hours
1	Article of financial science as cognition of essence of finances	4
2	Genesis and evolution of finances	4
3	Becoming and development of financial science	2
4	Financial system	4
5	Financial right and financial policy	2
6	Financial safety	4
7	State finances. Taxes and tax system	4
8	State credit and national debt	2
9	Budget and budgetary system	4
10	Budgetary deficit	2

Individual task

Module 1

Option 1

1. The constituent elements of tax management at the macro level.
2. Key areas of strategic and operational management in tax work.
3. Types of documentary tax inspections (scheduled and unscheduled, visiting or off-site).
4. Structure Tax Service of Ukraine.
5. Types of supervisory authorities of Ukraine and their competence.
6. Under what conditions controlling authority DPS has the right to determine the amount of tax liability?
7. The constituent elements of instructional methods of organizing tax work.
8. Test. The main objectives of the STS of Ukraine:

- a) monitoring compliance with tax laws;
- b) the taxpayers - individuals ocib;
- c) income tax planning;
- d) improving tax legislation;
- d) explanation of tax legislation.

9. Test. Tax demand - is:

- a) written notice to the taxpayer the amount of tax liability;
- b) the written request of the tax authority to the taxpayer pay the amount of tax debt;
- c) written notice of the controlling authority of the duty of the taxpayer to pay the amount of tax liability.

Option 2

- 1. The concept of tax management.
- 2. The object and purpose of tax management.
- 3. The essence of planning taxes and fees.
- 4. Elements of tax control.
- 5. The essence of taxation.
- 6. How is compliance?
- 7. What is the taxpayers - individuals ocib?
- 8. Test. Penalties (fine) - is:

- a) payment in the form of interest accrued on the amount of tax debt that copes with the taxpayer in connection with delayed repayment of tax liability;
- b) pay a fixed cymi as a percentage of the amount of tax liability, which copes with the taxpayer in connection with the violation of tax laws.

9. Test. Tax notification - is:

- a) written notice to the taxpayer the amount of tax liability;
- b) written notification to the supervisory authority of the taxpayer's obligation to pay the amount of tax liability, determined independently controlling authority.

10. Problem. According to the documentary tax audit found understating the amount of tax liability of VAT in June, compared with the amount claimed in the tax return in the amount of 20 thousand. Documentary review was conducted on September 25 and the tax notice from the controlling authority payer received 30 September this year. Determine the size of penalties to be applied to the taxpayer.

Option 3

- 1. The essence of tax planning.
- 2. Accounting for taxpayers - legal ocib.
- 3. The essence of the register of the tax statements.
- 4. Legislation - defining but insufficient condition of tax work.
- 5. The essence of compiling a decision in the documentary checks.
- 6. Voluntary i forced payment of taxes.
- 7. Date on which tax return VAT.
- 8. Test. Penalty - is:

- a) payment in the form of interest accrued on the amount of tax debt that copes with the taxpayer in connection with delayed repayment of tax liability;
- b) pay a fixed amount or as a percentage of the amount of tax liability, which copes with the taxpayer in connection with tax violations.

9. Test. Tax pledge - is:

- a) the obligations agreed with the taxpayer or established by the court, but not paid by the due date;
- b) the method of tax liability of the taxpayer, not canceled in time.

10. Problem. The company produces goods. The amount of taxable operations for the III quarter was 85.0 thousand. Expenditures on manufacturing products 32.5 thousand., Actual labor costs 16.0 thousand., The cost of packaging 3.5 thous. Book value as of OZ 01.10.2011 in cymi 18.5 thous. (IV group). In addition, the company received financial assistance remained repaid in cymi nine thousand., And pre-payment for goods in cymi - 14 thous. Determine the taxes payable to the budget. The company refers to 30 CPR (YECB - 37.6%).

Option 4

- 1. Rights officials ocib tax authorities.
 - 2. The concept of tax debt (underpayment), the procedure of foreclosure.
 - 3. Scope consistent payer of tax liability.
 - 4. What is restructuring tax debt?
 - 5. Types of checks used in the control of the tax authorities.
 - 6. The purpose of the State Register of taxpayers - individuals ocib.
 - 7. Organization of the tax authorities prior (cameral) test.
 - 8. Test. Famous following forms of payment payers with the budget:
 - a) cash;
 - b) the actual size of the object of taxation;
-

- c) non-cash;
- d) the actual size of the tax object i advance payments with subsequent recalculation;
- e) barter;
- f) in advance payments to further transfer.

9. Test. Payers of land tax in accordance with the PC are:

- a) landowners and land users;
- b) tenants of land;
- c) purchase products grown on land lands;
- d) the correct answer.

10. Problem. Documentary check, which held the District Tax Inspectorate, set understating the amount of VAT in May to 35 thousand. Determine the size of the fines and the total additional charges to the budget, given that the test was conducted on July 25.

Option 5

1. Content provision of register of VAT payers.
2. The essence of the formation of personal file for large taxpayer.
3. Contents of the inspection report.
4. How is an alphabetical list of taxpayers in terms of the settlements?
5. How is the accounting return payer excess amount of the payments made to the budget?
6. Date on which tax return income tax.
7. Grounds for enforcement of the assets of the taxpayer.
8. Test. Chairman of the DPS in the Crimea, the regions release:
 - a) Head of the STS of Ukraine;
 - b) The President of Ukraine by the Chairman of the STA of Ukraine;
 - c) The Cabinet of Ministers of Ukraine by the Chairman of the STS of Ukraine.
9. Test. In pazi recruitment agencies in DPS officer ocobi be installed probation:
 - a) one month;
 - b) one to three months;
 - c) up to six months;
 - d) six to twelve months.

10. Problem. Controlling their own numbers the amount of tax liability of the taxpayer in connection with what he found in the filed tax return arithmetic errors which resulted in understatement of ypodatkovoho obligations.

Background: The manufacturer of jewelry manufacturing jewelry products, the cost of which in March was 20 thousand., Estimated profit - 5 thousand., VAT payable to the budget, now defined in pozmpi 2500 USD. What financial penalties for violating tax laws will apply to the company. Documentary test conducted on May 25.

Option 6

1. Tax policy and its basic principles.
2. The economic meaning of tax planning.
3. The procedure for calculating i VAT.
4. The economic meaning of the VAT return.
5. The main types of tax control.
6. Controls tax work.
7. Structure STS of Ukraine.
8. Test. Is part of the income funds or property received as mizhnarodnoyi technical assistance?
 - a) are b) are not included.
9. Test. What is the object of taxation for the calculation of the fixed agricultural tax?
 - a) land that is owned or used, in particular under the lease;
 - b) agricultural land, agricultural commodity transferred the ownership or use, including lease terms.

10. Problem. Check accuracy of calculating private enterprise, which he defined in cymi USD 5000 if the II quarter it received revenue from the sale of goods worth - 28000 UAH. Too pay taxes back to the payer of the budget - 5600 UAH. Revenues from joint activities, received from non-residents - 7800 UAH. Documentary test conducted on September 1.

Option 7

1. The economic meaning of tax management.
2. Main types of regulatory authorities in Ukraine.
3. The basic premise of administrative arrest assets of the taxpayer.
4. The essence of the tax debt of the taxpayer.
5. The essence of self-coordination of tax liability.
6. Non-tax revenues.
7. Control Revenue Service in tax incomes.
8. Test. The deadline for return of money spent on travel.
 - a) not earlier than the end of the reporting (tax) period - month;
 - b) after called the (tax) period - month;

- c) to the end of the fifth business day following the day in which the taxpayer completes a mission.
9. Test. As a result of the documentary audit conducted by the company, DPS officials in case of violations of tax laws independently determine the tax liability of the taxpayer and are:
- help b) act.
10. Problem. The company is a legal entity engaged in manufacturing consumer goods. Total sales for the period amounted to 72.0 thousand., Including free transfer of goods nonprofit was \$ 20 thousand.
- Costs on production of taxable transactions 25.0 thous. Actual labor costs amounted to 12 thousand USD., The number of employees 6 people. Salaries ucix employees the same.
- Determine the taxes and the amount of funds that remain in the entity if the entity is a simplified taxation system 4 groups of VAT. The company refers to 30 CPR (YECB - 37.6%).

Option 8

- The essence of Appeals approval of the tax liability.
- Conditions determining the tax liability of the taxpayer supervisory authority.
- The economic meaning of depreciation and amortization.
- Bad debt payers of income tax.
- Functions taxpayers.
- The concept of tax reporting.
- The essence of the tax notice - decision.
- Test. Tax declarations of value added tax serves as a baseline (reporting) period is a calendar month:
 - Within 40 calendar days following the last calendar day of the reporting period;
 - within 20 calendar days following the last calendar day of the tax period.
- Test. In case of failure (delay) the taxpayer tax return in a timely manner as defined by law, he shall pay a fine pozmi:
 - one NMDH b) 170 USD., c) twenty NMDH.
- Problem. The company imports into the customs territory of Ukraine 1000 bottles pots (0.5 l, 40%), the transaction value of the party is \$ 2,000 and 1,500 bottles of wine - natural (0.7 l, 11%), the transaction value of the party - 4500 USD . Determine the amount of tax payable to the budget (import duty, VAT). The rate of duty: vodka - 3.5 euro per 1 liter of 100% alcohol, wine - 0.87 euros for 1 liter. Dollar - 8 USD., The euro - 10 UAH. AP: vodka 1 liter of 100% alcohol - 42.12 USD.; Wine, 1 liter - 0.01 UAH.

Option 9

- Features rescheduled VAT.
 - Legal regulation setting i levying taxes and fees in Ukraine.
 - The essence of the appeals of taxpayers during reception hours.
 - Forms of tax reporting.
 - Types of supervisory bodies of Ukraine on taxation of their function.
 - Control over foreign exchange transactions.
 - Automating the process of taxation.
 - Test. Terms feed Declaration on profits?
 - the 20th day of the third month i second calendar quarter;
 - within 40 days following the last calendar day of the quarter.
 - not later than the 25th of the month following the reporting quarter.
 - Test. Tax obligations specified by DPS by indirect method in case of refusal to admit him as a taxpayer should be consistent:
 - approved by the manager authority STS;
 - approved the decision of economic (arbitration court);
 - passed on to law enforcement
 - Problem. Industrial enterprise "A" produces consumer products, and provides services and performs construction works with the construction of social facilities. February In total executed and delivered by contractors totaled 8500 thousand. Including exported products produced on \$ 800 thousand., the volume of construction works 200 thousand UAH.
- In February, spending totaled 100 thousand. In the same month purchased materials worth 400 thousand., Of which 100 thousand. - Materials used for export production.
- Purchased as OZ \$ 100 thousand, which were put into operation in February.
- Enterprise defined VAT payable to the budget in the amount of 6000 USD. Check the correctness of certain VAT if cameral inspection conducted on May 15.

Option 10

- Legislation as distinctive but insufficient condition of tax work.
- Tasks of the DPS.
- The essence of the instructional methods of organizing tax work.
- The subject and object of tax management.
- Requirements for tax accounting.

6. The essence of the Regulation on the Register of VAT payers.
7. The essence of forming personal record large taxpayer.
8. Test. To fund public register information includes:
 - a) individual taxpayer ID numbers;
 - b) register individual taxpayers - businesses;
 - c) individual tax VAT number
9. Test. State register of individual taxpayers include:
 - a) the taxpayers are not at the place of work;
 - b) the registration of citizens who receive income from business activities;
 - c) records of citizens working outside Ukraine.
10. Problem. Unit cost of enterprise is 500 USD., Including the cost of material costs 200 USD. These material costs do not include VAT, which is paid enterprise provider of these resources, since this tax production costs not included.
 Expected rate of return is 18%.
 Selling price per unit and the amount of VAT payable to the budget set for April in pozmipi, respectively, 668 USD. i 78 UAH. Desk audit conducted July 1.

Option 11

1. The physical meaning of the tax notice.
2. What issues are subject to review during the cameral review?
3. What information should be in the act of documentary review?
4. The essence of accounting return payer excess amount of the payments made.
5. What is selective validation of the accounting operations in the personal accounts of payments.
6. The essence of the independent Appeal i harmonization of tax liability.
7. Deadline for submission of tax returns with income tax ocib.
8. Test. Sources payment of tax liabilities (tax debt):
 - a) own funds;
 - b) the property rights of others ocib given payer for temporary use;
 - c) the decision of the penalty - any assets of the taxpayer.
9. Test. Tax pledge occurs when:
 - a) failure to pay on time the tax obligation, independently determined by the taxpayer, the day following the last day of that period;
 - b) failure to pay in terms of tax liability specified supervisory authority, the date following the last day of the deadline specified in the tax statement.
10. Problem. Total sales in July was 200 thousand., Of which 40 thousand. - The volume of exports. In July of purchased fixed assets used for export production, so i products sold on the domestic market, worth 50 thousand. VAT charged in the amount of 19 thousand USD. Check the authenticity of accrued VAT payable to the budget. If a taxpayer tax laws apply to it a penalty if a desk audit conducted on October 1.

Option 12

1. What issues are included in the program of documentary review?
2. Full and conditional asset freeze taxpayer.
3. Right i responsibilities of taxpayers.
4. Major additions to the act of documentary verification.
5. Conditions for the use of general and abbreviated forms of VAT declarations.
6. I Types of tax reporting.
7. Tax police and its structure.
8. Test. The object of taxation on income ocib resident is:
 - a) the total non-taxable income of a resident;
 - b) the total annual income of a resident minus its total annual costs;
 - c) income from their sources in Ukraine, which will ultimately be taxed during their calculation (payments of);
 - d) the correct answer is no.
9. Test. Based on leave, the employee accrued salary for the previous month cymi 1200 USD. and vacation pay 1200 USD. What is the tax base single contribution for mandatory state social insurance:
 - a) the total taxable income, taking into account the size of accrued employee wages;
 - b) the total taxable income, taking into account the amount of accrued wages and vacation pay pozmir?
10. Problem. Business entity, an individual carries on business. Salaried employees are two persons living with him.
 According to the declaration of monthly taxable income of the entrepreneur was 16.9 thous. Single tax rate is 20% of the minimum wage. Total payroll USD 5000. Total taxable income of employees:
 1st in amount of 1860 USD.
 2nd in the amount of UAH 1600., Another employee - a lone mother holding a child under 18.
 Determine the taxes payable to the budget entrepreneur, and the amount of funds that remain at his disposal.

Option 13

1. Scope and terms of sending tax requirements.
2. Contents of the tax debt.
3. Content tax pledge.
4. Occurrence of the right tax pledge.
5. How are changes to tax reporting forms?
6. Methods of calculating taxes - an important element of the tax payers.
7. Types of audits tax returns.
8. Test. Sale of property of the taxpayer is:
 - a) no earlier than 60 calendar days from the date of dispatch of the tax payer requirements;
 - b) not earlier than thirty calendar days from the date of the taxpayer consolidated debt;
 - c) in connection with the emergence of the right tax pledge;
 - d) since the adoption of resolution by the court proceedings in cppavi taxpayer bankruptcy.
9. Test. Administrative detention of assets can be used if:
 - a) the taxpayer fouls alienation is a tax lien;
 - b) the taxpayer who has a tax debt, violated the bankruptcy proceedings;
 - c) The person or entity that has a tax debt;
 - d) the taxpayer determined insolvent.
10. Problem. The company produces goods and performs sales at the expense of securities in circulation.

The amount of taxable transactions for September totaled 450 thousand UAH., Including operations carried out at the expense of sales of securities by \$ 85 thousand. and exported its products worth 50 thousand. Costs for manufacturing enterprises of the total output amounted to 225 thousand USD. The share of tax paid between taxable and non-taxable transactions for the previous calendar features is 84.3%.

Define the VAT payable to the budget.

Option 14

1. Summary of tax requirements, the order of posting.
2. The essence of the documentary off-site inspection.
3. What are the issues examined during cameral review?
4. Forms settlements with the budget.
5. Billing (withholding) taxes.
6. How is the taxable amount of income tax?
7. Accounting for taxpayers and legal ocib.
8. Test. Sale of assets held in tax lien is:
 - a) the date of sending the decision to the administrative arrest of assets of the taxpayer;
 - b) description of the assets of the taxpayer in the presence of his officers ocib (witnesses);
 - c) no earlier than 60 calendar days after sending the taxpayer tax requirements.
9. Test. Deferral of tax liabilities - is:
 - a) Transfer of the payment of the principal amount of tax payer obligations without penalty amounts with interest at a later date;
 - b) providing a taxpayer budget loan principal tax liabilities without penalty amounts with interest, the amount of which can not be less than the rate of NBU.

10. Problem. Control body determines the agreed amount of tax liability in connection with the failure tax returns for VAT on such initial data: printing company engaged in both manufacturing brochures, so i textbooks. In February, sales brochures was - 10000 USD., Textbooks USD 5000. In February, the company acquired a paper that will be used for production of brochures, so i books worth 2000 USD. Documentary checks conducted on May 25.

Identify financial penalties to the taxpayer if the documentary check conducted on May 1.

Option 15

1. Sources of self-payment of tax liabilities or tax debt.
2. Sources that can not be used to pay off the tax debt.
3. Legal regulation of the tax authorities.
4. Self and appeal harmonization of tax liability.
5. What sanctions apply to the taxpayer in pazi failure or late submission of tax returns.
6. Functions taxpayers.
7. Algorithm for calculating income tax.
8. Test. The unit of taxation - is:
 - a) monetary value tax payable;
 - b) Cash vymip value tax;
 - c) The unit of monetary or physical dimension of the object of taxation.
9. Test. To the National Assembly shall:
 - a) tourist tax;
 - b) The fees for parking space vehicles;
 - c) The fee for the use of radio frequency resource of Ukraine.
10. Problem. The company produces goods and performs sales at the expense of the securities.

Transactions for September amounted to 450 thousand USD., Including completed the sale of securities for funds at \$ 85 thousand. and exported its products worth 50 thousand. Business Expenses for production of taxable products totaled 225 thousand UAH.

Define VAT piddiyahaye payable to the budget. Documentary checks carried out on November 25.

Option 16

1. The essence of the tax debt of the taxpayer.
2. Contents examination of individual appeals of taxpayers to the tax authority.
3. The concept of tax job tax.
4. Legal support of the taxpayer.
5. Subject and object in the tax system.
6. What factors affect the change rates of the land tax?
7. Economic characteristics of universal and specific excise taxes.
8. Test. The structure of the contract (contract) cost of goods (works, services) includes:
 - a) the cost of production (tovapiv);
 - b) Any cost of products (goods and services);
 - c) the cost of tangible assets, the buyer sends the taxpayer.
9. Test. Do I need to charge VAT if the company has donated building nonprofit organization (church):
 - a) does not apply, and b) apply.
10. Problem. With small businesses - individual has a working relationship 3 person (and his family). The volume proceeds from the sale of products (goods) in September totaled 41,000 USD. The total monthly taxable income of one employee UAH 2900. Entrepreneur belongs to group II single tax payer. Determine the amount of PIT and YESV amount you pay the company in September.

Option 17

1. The responsibility of businesses for tax violations that carry trade activity or providing public services.
2. Basic details of trade patent.
3. Features of the income tax.
4. Taxation of foreign nationals.
5. Essence of tax work.
6. Economic characteristics of amortization and depreciation 03.
7. Bad debt payers of income tax.
8. Test. When goods are exported outside the customs territory of Ukraine:
 - a) paid duty;
 - b) a contract for the export of goods;
 - c) export certified cargo customs declaration.
9. Test. How to determine the amount of VAT to be transferred to the State Budget of Ukraine:
 - a) the positive value of the amount calculated as the difference between the amount of software reporting period and the amount of PC reporting period;
 - b) the positive value of the amount calculated as the difference between the amount of software last period and the amount of PC reporting period;
 - c) a negative amount, calculated as the difference between the amount of software reporting period and the amount of PC reporting period.
10. Problem. Enterprise "A" prepared products for sale in the amount of - 12500 thousand., Including some products worth 1,500 USD. shipped for export. To export production company imported raw materials, the contract value will be 50,000 euros. Business Expenses totaled 4300 thousand.
Determine the amount of tax payable if: BM rate - 10%. Customs fees - 2%, € = 11,0 USD.

Option 18

1. Voluntary and forced payment of taxes.
2. Structure, status and subordination DPS Ukraine.
3. The essence of control over the execution of documents specifying deadlines.
4. The essence of the explanation of tax legislation.
5. Summary of tax claims sent to the payer tax authority.
6. Functions taxpayers.
7. Procedure for submission to the tax authorities of tax reporting corporations and individuals.
8. Test. Who pays more VAT?
 - a) the taxpayer that has the highest income;
 - b) the taxpayer who consumes more product;
 - c) the taxpayer who has more spending.
9. Test. The duty of taxpayers and fees are:
 - a) apply to state tax authorities documents confirming the right to benefits in respect of taxation;
 - b) maintain accounting records and reporting on financial and economic activities;
 - c) inspect acts of checks carried out by state tax authorities.

10. Problem. 150 units of excise goods (cigarettes) purchased in accordance with the customs declaration for the price of 14 dollars. Dollars per unit. The products should be implemented through a sales network. Trading margin - 20%.

Determine the price of the unit price and the amount of tax payable to the budget (AP rate - 25% of turnover, BM - 10 euros per unit). Course € = 11 UAH., \$ = 8 USD.

Option 19

1. Legal and social protection of workers Revenue Service.
2. Self determination payer and the STA amount of tax liability of the taxpayer.
3. Self and appeal harmonization of tax liability.
4. Tax Police, its objectives and powers.
5. Sources of Information Foundation Inspection.
6. What financial sanctions apply to the taxpayer for tax violations.
7. Ways to eliminate tax debt.
8. Test. Under what conditions is determined tax liability for VAT under the indirect method:
 - a) Data documentary checks of taxpayer indicate underestimation or overestimation of the amount of tax liability;
 - b) the taxpayer does not submit in a timely tax return;
 - c) The supervisory authority can not establish accurate amount of tax liability of VAT.
9. Test. By controlling the collection of taxes and other charges are:
 - a) Control and Revision Office (KRU);
 - b) the tax authorities;
 - c) the financial authorities.

10. Problem. Enterprise "Torch" is a manufacturer of confectionery products. In October, the company prepared products for sale in the amount of 12,500 thousand., Including some products worth 1,500 USD. shipped for export. Courtesy of enterprise services for the advertising outside Ukraine for 850 thousand. Also provided charitable assistance in the form of goods (works, services) amounting to 520 thousand USD.

Business Expenses totaled 4300 thousand. This tax period (October) purchased new 03, subject to depreciation at \$ 800 thousand.

Defined in the VAT rate 530 thousand UAH. Documentary checks carried out on December 25.

Option 20

1. Accounting for revenue taxes and other fees.
2. Functions and rights of DPS.
3. The essence of voluntary and compulsory taxes.
4. Types and nature documentary checks.
5. Full and administrative seizure of assets of the taxpayer. Divestitures. Eliminate taxpayer.
6. Tax notification solutions and tax requirements.
7. Essence Evidence single tax payer.
8. 8. Test. Who has the exclusive right to carry out for the taxpayer tax debt to the state?
 - a) the financial authorities;
 - b) the STA;
 - c) Audit Bureau (CRO).
9. Test. By which means Indemnified taxpayer caused by the DPS due to improper application of the arrest of its assets?
 - a) for its own account the perpetrator (the STA);
 - b) from the state budget;
 - c) due to budget trust funds.

10. Problem. In January, the company "iron ore products" manufactured tobacco products in quantity 100,000 pcs., The production cost of which amounted to UAH 2000, of 1000, the estimated profit - 5000. Determine the selling price of, the amount of excise duty and VAT to the budget (AP rate - 96.21 USD. Per 1000 pcs.).

Module 2

Option 1

1. The concept of tax and fees.
2. Procedure for determining income.
3. Features tax profits earned in connection with the introduction of energy efficient technologies.
4. Taxable Value Added Tax (VAT).
5. Procedure for VAT travel services.
6. The fee for the use of radio frequency resource of Ukraine.
7. Features bidding payment for land.
8. Test. Taxpayers to PIT in Ukraine are:
 - a) The tax commissioner;
 - b) the tax agent;

c) tax dependent;

e) no correct answer

9. Test. Taxes on real property owned by an individual is taxed at flat rate of:

a) to 80 m²;

b) to 100 m²;

c) to 120 m²;

d) the correct answer.

10. Problem. The company produces goods. The amount of taxable operations for the III quarter was 85.0 thousand. Expenditures on product manufacturing - 32.5 thous., Actual labor costs 16.0 thousand., The cost of packaging - 3.5 thous. Book value as of OZ 01.10.2011 amounting to 18.5 thousand. (IV group). In addition, the company received financial assistance remained repaid in the amount of 9 thousand., And pre-payment for goods amounting to - 14 thous.

Determine the taxes and mandatory payments to be made in the budget. The company refers to 30 CPR (YESV - 37.6%).

Option 2

1. Elements of the system.

2. Structure costs and trim their determination.

3. Bad and doubtful debts CIT.

4. Requirements for registration of persons as taxpayers income tax.

5. VAT taxation of services supplied by non-residents, place of delivery are situated in the customs territory of Ukraine.

6. Betting fee for special use of water.

7. Tax rates for land non-agricultural land.

8. Test. The object of the income tax resident individuals are:

a) total monthly (annual) taxable income;

b) the total non-taxable income of a resident;

c) the total annual income of a resident minus its total annual costs;

d) the correct answer.

9. Test. Income not included in the calculation of total monthly (annual) taxable income of the taxpayer of personal income are:

a) the principal amount of the deposit (deposit) made by the taxpayer to the bank;

b) advances funds in fixed assets and real estate;

c) Income from property leasing, lease or sublease.

d) the correct answer.

10. Problem. The company is a legal entity engaged in manufacturing consumer goods.

Total sales for the period amounted to 72.0 thousand., Including free of \neg tovtne transfer of goods nonprofit was \$ 20 thousand.

Costs on production of taxable transactions 25.0 thous. Actual labor costs amounted to 12 thousand USD., The number of employees 6. Salaries of all employees the same.

Determine the taxes and the amount of funds that remain in the entity if the entity is a simplified taxation system of VAT, Group 6. The company refers to 30 CD. (YESV - 37.6%).

Case I

1. Types of taxes and fees.

2. Expenses taken into account when determining the taxable profits.

3. Peculiarities of taxation of non-residents income tax.

4. Voluntary VAT registration.

5. Excise tax (payers, the object and the tax base, tax rates).

6. Procedure for calculating the environmental tax.

7. Exemptions to the payment of land tax for individuals.

8. Test. Income banking institutions, which is used in object income tax includes:

a) interest and fee income;

b) income in the form of direct investment;

c) licensing revenues;

d) hidden income.

9. Test. Tax liability on real estate tax paid by individuals:

a) Within 60 days after service of notice of tax decisions;

b) within 50 days from the date of service tax notification solutions;

c) within 40 days of service tax notification solutions;

d) the correct answer.

10. Problem. A business entity is a natural person and has sales.

In the third quarter of this year, subject to individual businesses sold products worth 35.0 thous. Single tax rate is 20% of the minimum wage USD. Business costs were 20.0 thousand UAH., Including labor costs of employees 15.5 thous. Total taxable income of employees:

2 persons - 2.5 thous.

6 people - by 1.5 thousand.

1 person - 1.5 thous., And provided documents that she single mother and has two children under the age of 18 years.

Determine the taxes and mandatory fees to be paid to the budget, and the amount of funds that remain available to the entrepreneur.

Option 4

1. State taxes and fees.

2. Features dual definition of expenses.

3. Taxable income individuals.

4. Procedure for registration of VAT payers.

5. The procedure for calculating the excise tax on goods produced in the customs territory of Ukraine.

6. Procedure for filing of tax returns and payment of environmental taxes.

7. Exemptions to the payment of land tax for legal entities.

8. Test. The object of taxation payment for land is:

a) land shares (shares) owned;

b) income received from the lease of land and shares;

c) correct answers a) and b);

d) the correct answer.

9. Test. The base of the tax period for payment of the first registration of the vehicle are:

a) a calendar month;

b) the calendar quarter;

c) The calendar year;

d) all of the above listed answers are correct.

10. Problem. Business entity, an individual carries on business. Salaried employees are two persons living with him.

According to the declaration of monthly taxable income of the entrepreneur was 16.9 thous. Single tax rate is 20% of the minimum wage. Total payroll USD 5000. Total taxable income of employees: first in the amount of 1860 UAH.

second in amount of 1600 USD., another employee lone mother holding a child under 18.

Determine the taxes and mandatory fees to be paid to the budget of the entrepreneur, and the amount of money that remains in his possession.

Option 5

1. Local taxes and fees.

2. Features of determining the costs of the taxpayer in the case of payment of interest on debt.

3. Property tax base and the tax on personal income.

4. Cancellation of VAT Registration.

5. The procedure for calculating the excise tax on goods imported into the customs territory of Ukraine.

6. Payers of royalties, subject of taxation, the tax rates.

7. Plots that are not taxable.

8. Test. Income banking institutions, which is used in object income tax includes:

a) non-operating income;

b) the positive impact of exchange rate changes;

c) the amount of excise tax;

d) income from antidumping banking.

9. Test. Income not counted to determine the object of taxation on profits is:

a) the amount of funds received from the issuance of permits (licenses);

b) charge interest on the settlement account at the Bank;

c) donated the goods specified at a level below the regular price;

d) the correct answer.

10 tasks. The company is a manufacturer of confectionery and under \neg hotovylo products for sale in the amount of 2,500 thousand., Including some products worth 600 thousand. shipped for export.

For the production company purchased raw materials worth 100 thousand UAH. Costs enterprises totaled 490 thousand UAH. This tax period (B block) purchased new health, IV group commissioned of \$ 200 thousand. Book value as of 1/10/11 PD was 320 thousand USD. (III group). The method of calculating depreciation: pryamoliniynnyFaktychni labor costs 32 thousand USD. Advertising costs - 11 thous.

Determine the amount of tax payable to the budget, if the company belongs to 30 CA (YESV - 37.6%).

Option 6

1. Elimination of double taxation.

2. Features determination of the cost of payments to individuals under labor contracts.

3. Revenues that are not included in the calculation of total monthly (annual) taxable income.
4. Determination subject to VAT.
5. Features of calculating the excise tax on the ad valorem rates.
6. The procedure for calculating tax liability and payment deadline rent.
7. The tax period for land tax.
8. Test. Income eligible for the definition of the object of taxation on profits - is:
 - a) the amount of the advance payment and advances;
 - b) Fee and commission income;
 - c) the value of the property received by the court;
 - d) the correct answer.
9. Test. The object of income taxation of non-resident individuals are:
 - a) the total non-taxable income of a resident;
 - b) the total annual income of a resident minus its total annual costs;
 - c) income from their sources in Ukraine, which will ultimately be taxed during their calculation (payments of);
 - d) the correct answer.
10. Problem. A business entity acquired entity provider 130 leather jackets at the price of \$ 150 per jacket. The products should be implemented through a sales network. Trading margin 20%.
Determine the taxes payable to the budget and the amount of funds that remain at the disposal of the legal entity, if an enterprise is a single tax payer Group 4 of the VAT. 1 \$ = 8 USD.

Option 7

1. Obligations of the taxpayer.
2. Features referring to the cost of a single sum payment on compulsory social insurance.
3. Tax rebate of tax on personal income.
4. Place of supply of goods and services from VAT.
5. Features of calculating the excise tax on tobacco products.
6. Royalties for oil, natural gas and gas condensate (taxpayers object of taxation, royalties).
7. The procedure for calculating the land tax.
8. Test. If taxable income individuals did not use the right to charge tax rebate on the results of the tax year, then:
 - a) is eligible for the following tax years are not tolerated;
 - b) such right is transferred to the next period;
 - a) such right is transferred to the last reporting period;
 - d) the correct answer.
9. Test. The tax rate for land in agricultural land, particularly arable land, meadows and pastures, is:
 - a) 1.1% per hectare from their normative value;
 - b) 1% for one hectare of their normative value;
 - c) 0.1% per hectare from their normative value;
 - d) the correct answer.
10. Problem. In January, a citizen passed in pawnshop musical instrument sold at a price of 3000 USD. Commission fee of 15%. Determine the amount of taxes paid to the state budget and the amount of funds that remain available to the citizen, if the principal place of accrued income in FY 1890 in the amount of UAH. Citizen is the lone parent and raising a child to 18 years.

Option 8

1. The rights of the taxpayer.
2. Objects depreciation.
3. Tax rates on personal income.
4. Date of VAT tax liabilities.
5. The procedure and terms of payment of excise duty.
6. Procedure for refund of VAT from the state budget.
7. Term of payment of land tax.
8. Test. The structure of costs that do not account when calculating the object of the income tax, include:
 - a) cost of goods and services;
 - b) material costs and depreciation;
 - c) the amount of the previous (advanced) payment for goods and services;
 - d) the cost of licenses and other special permits.
9. Test. Income eligible for the definition of the object of taxation on profits - is:
 - a) the amount of funds in the form of contributions received by the non-profit organizations;
 - b) the amount of funds collective investments;
 - c) the amount repayable financial aid that is not repaid by the end of the reporting period;
 - d) the correct answer.

10. Problem. Business entity, the person is selling goods. In the reporting period, he acquired the goods from the supplier on the purchase cost of 12,000 USD., Who realized the amount of 25000 USD. Determine the amount of taxes and the amount of funds that remain available to the entrepreneur if flat tax is 20% of the minimum wage. Labor costs of employee 1800 USD.

Option 9

1. Duties and responsibilities of officials of regulatory agencies.
2. Classification of fixed assets and other non-current assets.
3. The order of incorporation, maintenance and payment of tax on personal income in the budget.
4. Procedure for determining the tax base for VAT in the case of supply of goods and services.
5. Preparation and submission of the declaration of the excise tax.
6. Control and responsibility of taxpayers rent for oil.
7. The rent for the land.
8. Test. From payment of fee land exempt such categories of citizens:
 - a) disabled the first and the second group;
 - b) individuals who have three or more children under 18 years;
 - c) retirees (age);
 - d) all of the above answers are correct.
9. Test. Tax rebate of tax on personal income can be provided:
 - a) only resident who has registration number registration card of the taxpayer;
 - b) only resident who has registration number registration card of the taxpayer;
 - c) correct answers a) and b);
 - d) the correct answer.

10. Problem. Cost of acquired property business entity, entity is 50.0 thousand. The taxable income for the reporting period is 850.0 ths. Cost of material costs associated with the production of 190.0 thousand. Actual labor costs 15.0 thousand UAH. Average number of employees 5 people. Determine the amount of taxes and duties payable to the budget. All employees receive the same salary, and two of them hold three children under 18 years. Book value as of OZ 01.10.2011 - 235.0 thous. (Straight-line method).

Option 10

1. Property and tax base.
2. Methods of depreciation.
3. The application of the tax benefits of paying income tax.
4. Procedure for determining the tax base for goods imported into customs territory of Ukraine, the services provided by a non-resident in the customs territory Ukraine.
5. Control over payment of excise tax.
6. Fee for use of mineral resources.
7. Indexing normative value stocks. Procedure for admission to the budget of the land tax.
8. 8. Test. Income eligible for the definition of the object of taxation on profits - is:
 - a) the amount of money in overpaid taxes and fees;
 - b) the amount of grants from funds of compulsory social insurance;
 - c) the amount of share premium;
 - d) the correct answer.
9. Test. Before tax rebate included actually made during the tax year the taxpayer from personal income expenses, confirmed the relevant payment and settlement documents, including:
 - a) tax bill;
 - b) receipts, fiscal or trademarks checks;
 - c) the documents sent to DPS;
 - d) the correct answer.

10. Problem. Employee to regular employment income credited in the amount of 1570 USD. and premium in the amount of UAH 340. He also concurrently received 850 USD. In that same month received prize in the state lottery in the amount of 500 USD. Determine the taxes and fees from the income of an individual and to indicate whether the employee is entitled to social benefits.

Option 11

1. Tax benefits from income tax for individuals.
2. Determining value of the depreciation.
3. Peculiarities of taxation of certain types of personal income.
4. Features of the taxable amount of VAT (the order of adjustment of tax liabilities and tax credits).
5. Features of the excise tax on alcoholic beverages.
6. Tax on immovable property other than land (taxpayers object of taxation, tax base, tax preferences, tax period).
7. Fixed agricultural tax (payers, the object and the tax base, tax rates).
8. Test. No tax is paid on the land for the following types of land:

- a) agricultural land;
- b) land holiday destination;
- c) farmland areas contaminated areas;
- d) the correct answer.

9. Test. The taxable income of an individual is entitled to a deduction from total monthly taxable income derived from one employer in the form of wages, the amount of tax benefits in the amount equal to 150% of the amount of benefits for the taxpayer who:

- a) is a solo mother (father);
- b) is invalid I or Group II;
- c) is a member of the fighting in other countries in the period after World War II;
- d) all of the above answers are correct.

10. Problem. The company produces consumer products, and provides services. In January this year, total sales of goods and services totaled 3500 thousand. Including exported its products to \$ 800 thousand. Purchased as health worth 180 thousand., Which will be commissioned next month.

In January, purchased raw materials worth 2,100 thousand. The carrying value of health, subject to depreciation, accrued straight-line basis as of January 1 of this year, 270 thousand UAH. (4 OZ group used in the manufacturing process, to end the life of the application is three years).

Actual labor costs in the amount of 65.0 thousand. Average number of employees 30 people. Of these, 25 people receive income amounting to 2000 USD. each, and 5 persons - 3000 UAH. each.

Determine the taxes payable to the budget, if the share of use tax paid for goods between taxation – recoverable and non-taxable transactions enterprises last year was 75% and the activity belongs to the fifth class of risk to which the rate is 36 YESV, 8%.

Option 12

- 1. The term tax and duty.
- 2. Accounting for land operations and its capital improvement.
- 3. Persons responsible for maintenance (charging) and pay the tax on personal income in the budget.
- 4. VAT rates.
- 5. Production, storage and sale of excise tax stamps.
- 6. The procedure for calculating the tax on real property, the order and timing of the tax.
- 7. Tax (reporting) period. Procedure for calculating the fixed agricultural tax.
- 8. Test. In determining the useful life (operating) assets need to consider:

- a) the market value of the asset;
- b) the liquidation value of the asset;
- c) the anticipated use of the facility with regard to its capacity and the physical and moral deterioration;
- d) the identity of the object to a particular group of assets.

9. Test. The state registration of real estate serving the tax authorities the information necessary to calculate the tax on real estate as of:

- a) 1 number reporting fiscal quarter;
- b) 1 number of the tax year;
- c) the 15th month of the tax;
- d) the correct answer.

10. Problem. Private enterprise in April this year received the proceeds from the sales of 60 thousand. Over the purchased goods were transferred to nine thousand. In labor relations now are 15 employees for whom formed payroll size 22.5 thous.

Determine the amount of money that will stay in business if it is a single tax payer 5 groups with payment of VAT, it kind of relates to 8 class risk (rate YESV - 36.85%), and the minimum wage from 01.04.2011 to 30.09.2011 is 960 UAH.

Option 13

- 1. The tax period, the types of tax period.
- 2. Procedure for consideration of negative value subject to VAT in the results of these tax periods.
- 3. The procedure of taxation of sale (exchange) of real estate.
- 4. Transactions that are not subject to VAT.
- 5. Taxation imported into the customs territory of Ukraine imported alcoholic beverages and tobacco products.

- 6. The fee for parking vehicles.
- 7. Features levying fixed agricultural tax to specific taxes and fees.
- 8. Test. Depreciation according to the Tax Code of Ukraine is calculated using the following methods:
- a) depreciation;
- b) administrative;
- c) straight;
- d) intensive.
- 9. Test. Not subject to taxation of real estate:
- a) residential property owned by the state;

- b) Three suburban houses that belong to an individual;
- c) two horticultural societies, belonging to the legal person;
- d) the correct answer.

10. Problem. A business entity - an individual performs trading activities. The size of its taxable income for the year does not exceed 500,000 USD. Single tax rate is 20% of the minimum wage. In labor relations with him are three workers. Total taxable income of employees in July is:

- 1st-1000 UAH.
- 2nd - 1100 UAH. (Lone parent who holds two children up to 18 years);
- 3rd-1500 USD.

Determine the taxes and mandatory fees to be paid to the budget, if trading activity belongs to risk class 5 (YESV -36.8%), while the minimum wage in July was 960 UAH.

Option 14

1. Tax obligation of the taxpayer.
2. The rate of income tax.
3. The procedure of taxation of the sale or exchange of objects of movable property.
4. Transactions which are exempt from VAT.
5. Controlling the flow of excise tax in case of sale of alcoholic beverages and tobacco products.
6. The fee for certain types of business activities (fee payers do not pay the fee for conducting trading activities).
7. Responsibility of fixed agricultural tax.
8. Test. Basis for calculating tax rebate with specific amounts shown by the taxpayer on personal income in
 - a) a quarterly tax return;
 - b) an annual tax return;
 - c) monthly tax return;
 - d) the correct answer.
9. Test. The tax rate for land in agricultural land, particularly arable land, meadows and pastures, is:
 - a) 0.1% per hectare from their normative value;
 - b) 1.1% per hectare from their normative value;
 - c) 0.21% per hectare from their normative value;
 - d) the correct answer.

10. Problem. Entrepreneur (legal entity) provides tailoring and clothing repair (5 risk classes for which YESV = 36.8%). In October of this year, revenue from sales of goods and services amounted to 18,820 USD., In November - 16800 USD. and in December - 14900 USD.

In order to conduct business activity in October was purchased goods and raw materials cost 4630 USD., In November - 7370 UAH. and December - 3150 UAH. Formed payroll for IV quarter in current year by month totaled under 6580 USD., 5820 USD. and 4600 UAH.

The carrying value of health used in the production of the company as of 01.10 this year is 4680 USD. (6 group depreciation method straightforward, useful With years, the liquidation value 0. UAH).

Determine the amount of taxes that must be paid to the budget, if the company is on the common system of taxation.

Option 15

1. Emergence, change and termination of tax obligation of the taxpayer.
2. The procedure for calculating income tax.
3. Taxation of income derived by the taxpayer as a result of acceptance of the inheritance or gift of money, property, title or interest.
4. Tax credit VAT.
5. Peculiarities of taxation of certain excisable goods, depending on their areas of use.
6. Activities that are conducted with the acquisition of preferential trade patent. Betting duty order trade patent.
7. Fee as a surcharge to the current tariffs for electricity and heat energy (taxpayers object of taxation, rates of duty, the order of calculation and payment of duty.)
8. Test. Cost to income tax in the form of charitable contributions to non-profit organizations are included in the cost:
 - a) the date of accrual of such contributions or cost of goods (works, services);
 - b) the date of the actual transfer of such contributions or cost of goods (works, services);
 - c) the date of accrual of interest to the cost of goods (works, services);
 - d) the correct answer.
9. Test. The tax rate on personal income in Ukraine is:
 - a) 10%;
 - b) 15%;
 - c) 3.6%;
 - d) the correct answer.

10. Problem. Enterprise - a legal entity engaged in manufacturing printing products (activities related to 7 risk class for which YESV rate = 36.83%).

Sales for the III quarter of this year amounted to 53,100 USD., Direct material costs 8600 USD., Other costs 2450 USD., Payroll 7500 UAH. The company has two employees, wage per month each of which is 1250 UAH. (One of the workers - a widower who has two children under the age of 18 years).

Determine the taxes for the III quarter of this year, if the enterprise \neg prizes is on the common system of taxation.

Option 16

1. Methods of determination and the application of common prices for goods (works, services).
2. Taxation of a peculiar kind.
3. Determining the amount of interest paid by the taxpayer on personal income for the use of residential mortgage loans for the purpose of calculating the tax rebate.
4. Procedure for determining the amount of VAT payable to the State Budget of Ukraine or compensation from the state budget and the timing of payments.
5. The fee for the first registration of the vehicle (payers, the object and the base tax rate of charge).
6. The procedure and terms of payment of fees for certain types of business. The procedure for using the trade of a patent. Term shopping patent.
7. The fee for the special use of forest resources (taxpayers object of taxation, rates of duty, the order of calculation and payment of duty.)
8. Test. The base of the tax period for payments for land are:
 - a) a calendar month;
 - b) the calendar quarter;
 - c) The calendar year;
 - d) all of the above listed answers are correct.
9. Test. Taxable income individuals - residents who travel abroad for permanent residence must submit to the authority of the state DPS tax return no later than
 - a) the expiration of 10 calendar days prior to departure;
 - b) the expiration of 30 days prior to departure;
 - c) the end of 60 days prior to departure;
 - d) the correct answer.

10. Problem. Employee to regular employment, which filed an application for the use of tax benefits, in June of this year, the wages totaled 3500 USD. The employee is the father who has three children under the age of 18, two of whom were disabled. In the same month the employee won the state lottery money 70 thousand USD., And the amount of interest accrued on deposits was 5 thousand.

Determine the amount of income tax an individual.

Option 17

1. Control authorities and bodies recover.
2. Exemption from tax on profits.
3. Enforcement of tax liability tax on personal income.
4. Tax bill with VAT.
5. Exemptions to the fee for the first registration of the vehicle.
6. Tourist tax (payers, rates of duty base, tax agents, especially the collection, procedure for payment).
7. Labelling of alcoholic beverages and tobacco products.
8. Test. Cost manufactured and sold goods, works and services provided includes:
 - a) direct material costs and direct labor costs;
 - b) depreciation of manufacturing plant and equipment and intangible assets;
 - c) the cost of purchased services and other direct costs;
 - d) all the above.
9. Test. Basis for calculating tax rebate with specific amounts shown by the taxpayer on income of individuals in this document:
 - a) an annual tax return;
 - b) tax bill;
 - c) tax cash orders;
 - d) the correct answer.

10. Problem. Furniture factory this year produced office furniture (activity belongs to 44 risk class for which YESV = 38.1%). The volume of sales made by the plant: in October - 87,700 USD., In November - 79,900 USD., In December - 57,400 USD. In addition, in the IV quarter of this year were received other income of 50,000 USD.

Book value at 01.10 00Z this year amounted to 59,000 USD. (40% of the cost - Group 4 OZ useful life of 4 years and eliminating \neg datsynoyu price is 0 \$., Others - 6 OZ group with the term useful lives \neg tions making use of 2 years and salvage value 0. UAH). Depreciation is calculated on the straight-line method.

Direct material costs in the IV quarter of this year by months respectively equal to: 33,400 USD., 42,500 USD. and 47,300 USD. Actual labor costs in the IV quarter of 63,000 USD. Average number of 15 people (all employees have the same salary). Three workers holding three children up to 18 years each.

Determine the amount of tax payable to the budget for the result – dad's reporting fiscal quarter.

Option 18

- 1. Taxable profit tax.*
- 2. Features of the income taxation of agricultural producers.*
- 3. Taxation of income received by an individual - entrepreneur from business activities (except those that simplified taxation).*
- 4. Reporting (tax) periods.*
- 5. The tax period and the period charge for the first registration of the vehicle.*
- 6. The land tax (payers, the object and the tax base, tax rates).*
- 7. Control and responsibility of rent payers.*
- 8. Test. Tax base when calculating the income tax is recognized:*
 - a) monetary value of profit as the object of taxation;*
 - b) monetary value of income as an object of taxation;*
 - c) the monetary value of costs as the object of taxation;*
 - d) the correct answer.*
- 9. Test. By the overhead cost are:*
 - a) the costs of improving technology and production;*
 - b) general corporate expenses;*
 - c) cost of sales;*
 - d) the correct answer.*
- 10. Problem. For its business-entity enterprise legal person in the third quarter of this year purchased materials worth 270 thousand UAH. As a result of its processing and sale of income received 624 thousand UAH. Actual labor costs in the reporting period 180 thousand UAH. Average number of employees 50 people. All employees receive the same salary. Two of them are persons ascribed to the first category of people affected by the Chernobyl disaster. The carrying value of health as of July 1 of this year, 135 thousand UAH. 70% of the cost - buildings (Group 3, useful life 10 years, resale value is 0 \$., Straight-line depreciation method), the rest - machinery and equipment (4 group useful life 4 years, resale value is 0 \$., The method of calculating depreciation straight). Determine the amount of tax payable to the budget if the activity which has been undertaking belonging to 46 risk class for which YESV rate = 38.19%.*

Option 19

- 1. The procedure of determination of income and their composition in the case of the income tax.*
- 2. Features of the income tax of the insurer.*
- 3. Taxation of income derived by an individual who conducts independent professional activities.*
- 4. The order of the VAT tax declaration and terms of settlement with the budget.*
- 5. Environmental tax (taxpayers, tax agents and tax base object).*
- 6. Taxation of land granted to the lands for forestry purposes.*
- 7. The order of calculation and payment of the fee for the first registration of the vehicle.*
- 8. Test. According to the Tax Code of Ukraine of 01.04.2011 the tax rate on profits is:*
 - a) 25%;*
 - b) 23%;*
 - c) 20%;*
 - d) the correct answer.*
- 9. Test. By the overhead cost are:*
 - a) the cost of labor protection;*
 - b) costs of business trips;*
 - c) cost of sales;*
 - d) the correct answer.*
- 10. Problem. The company is a manufacturer of confectionery products (activity belongs to 21 risk class for which YESV rate = 37.18%). In the third quarter of this year now prepared products for sale in the amount of 4,200 thousand., Including some products worth 600 thousand. shipped for export. For the production of raw materials purchased now for \$ 150 thousand. Other costs of the company amounted to 640 thous. Book value as of 03.01.07. this year 270 thousand UAH. (Group 3 (structures), useful life 12 years, resale value is 0 \$., Method of depreciation straight). Gross wages in the quarter amounted to 60 thousand USD. The average number of employees 10 people. Determine the taxes payable to the budget.*

Option 20

- 1. Income not counted to determine the object of the income tax.*
- 2. Taxation of non-profit agencies and organizations to income tax.*
- 3. Procedure for submission of the tax declaration of property and income.*
- 4. Features VAT treatment in case of movement of goods across the customs border of Ukraine.*
- 5. Betting fee for use of radio frequency resource of Ukraine.*
- 6. Tax rates for land located within settlements monetary value are not made.*

7. Trading currency values. The procedure for using the trade of a patent. Term shopping patent.
8. Test. By the overhead cost are:
 - a) the costs of heating, lighting, water supply;
 - b) costs of dispute resolution in the courts;
 - c) the cost of repair of containers;
 - d) the correct answer.
9. Test. The tax rate on personal income in Ukraine is:
 - a) 12%;
 - b) 15%;
 - c) 3.6%;
 - d) the correct answer.
10. Problem. Employee to regular employment (provided an application for the use of benefits) in March this year accrued income amounting to 4800 USD. In addition, accrued income part time was 1200 USD.

In the same month received income in the form of a discount bond issuer owned by employee size 5 ths., As well as the sales of the two properties (estimated cost objects together is 150 thousand UAH. Aggregate price objects covered by sales contracts, 120 thous.).

Determine the amount of tax on income of an individual, if it is a solo mother that educates children aged four to 18 years.

6. Test questions, sets of tests to determine the level of knowledge acquisition by students.

1. Finance as the economic category.
2. Role of Finance in expanded reproduction.
3. The historical aspect of understanding the essence of Finance.
4. Relationship finance other economic categories.
5. Appointment of Finance and their signs.
6. Functions of Finance.
7. Models of financial relations in society.
8. The scheme of financial relations in society.
9. Types of finance and their relationship.
10. The term "finance", "money", "financial resources". Distinctive and common features.
11. The subject and methods of financial science.
12. The contribution of scientists economists 17-19 cent. in development finance.
13. Physiocrats contribution to the development of financial science.
14. The contribution of A. Smith to the development of finance.
15. The development of financial science in Russia.
16. Financial Sciences in Ukraine.
17. Current world scientific opinion.
18. Scope of the financial system.
19. Organizational structure of the financial system.
20. Management financial system of Ukraine.
21. Ministry of Finance and its functions.
22. National Bank of Ukraine and its functions.
23. State Treasury and the Accounting Chamber of ASE and function.
24. Financial control bodies and their functions.
25. Areas and level of financial relations.
26. Definition and purpose of financial policies.
27. Pressure on financial policy.
28. Objectives and principles of financial policy.
29. Forms and methods of implementation of financial policies.
30. The notion of financial security and performance, it characterized.
31. The role of inflation and methods of regulation in ensuring financial security.
32. Financial crisis and principles of its occurrence.
33. Ways localization financial crisis.
34. The essence of public finance.
35. Financial relations in public finance.

36. Purpose and socio-economic nature of the budget.
37. Scope of the budget system.
38. The distribution of income and expenditures between levels of budget system.
39. The content and purpose the state budget.
40. Sources of income of the budget.
41. Financial resources of the state.
42. State credit as a specific element of public finance.
43. Sources of repayment.
44. Managing public debt.
45. Methods of adjustment of loan policy.
46. Serving Internal and external debt of Ukraine.
47. Basic terminology related to the payments States.
48. Key elements of the tax system and their characteristics.
49. Tax rates and their classification.
50. Classification of taxes.
51. Tax system and requirements for its construction.
52. Tax system of Ukraine.
53. Features taxes.
54. Assessment tax system.
55. Key provisions of the tax reform.
56. Composition and structure of budget expenditures.
57. Revenues and expenditures of Pension Fund.
58. The role of taxes in the economic system of the state.
59. Tax Jobs and Tax Service.
60. State securities and their classification.
61. The principles of central government social insurance.
62. Common features of modern tax systems of foreign countries.
63. Extrabudgetary funds of local governments.
64. Financial control as the subsystem of the financial mechanism.
65. Financial instruments and their characteristics.
66. Scope of the financial mechanism.
67. Appointment of a financial mechanism.
68. The structure of the financial mechanism.
69. Types of financial support.
70. Financial relations entities.
71. Cash flow business.
72. Sources formation of financial resources.
73. Cost and revenue company.
74. Classification of insurance.
75. The system of social and health insurance.
76. Insurance market, its characteristics.
77. The development of insurance business in Ukraine.
78. Financial reserve funds.
79. The economic nature of insurance.
80. Classification of Risk and Insurance.
81. Types of insurance reserve funds.
82. Subjects and objects of insurance.
83. Key elements of insurance relations.
84. Purpose and structure of financial markets.
85. Characterization of the financial market of Ukraine.
86. Foreign Exchange and its functions.
87. The market of credit resources and its functions.
88. Market and its functions.
89. Financial instruments of stock market (savings certificates, promissory notes, privatization

- securities, investment certificates).
90. Activities in the securities market.
 91. Financial services market and its characteristics.
 92. Components of the securities market.
 93. Securities and their classification.
 94. Shares and their species.
 95. Bonds and treasury bills.
 96. Financial tools stock market (variant, options, futures, certificate of deposit).
 97. Scope of financial management.
 98. Scope of tax management.
 99. Scope of budget management.
 100. The economic nature of international finance.
 101. Role and appointment of international finance.
 102. Financial activities of international organizations.
 103. Revenues and expenditures UN and EU.
 104. IMF and its activities.

ЗРАЗОК ТЕСТОВИХ ЗАВДАНЬ ДЛЯ ПІДСУМКОВОГО КОНТРОЛЮ ЗНАНЬ СТУДЕНТІВ

NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES OF UKRAINE			
EL Bachelor Field of study/ Speciality Finance and Credit	Department Fiscal policy and Insurance 2021-2022 academic year	EXAMINING TEST № 1 by discipline FINANCE	Approved Head of Department _____ (signature) N. Davidenko " __ " December 2021
Exam questions			
1. List and explain financial methods of government regulation market economy.			
2. Government support of development small and medium-sized businesses: financial aspect.			
Tests of different types			

1		<i>Which of the following events did not cause research of such phenomena as an economical safety?</i>
	1	due to monetary and structural crisis of the 70s
	2	due to debt crisis in the 80's
	3	increasing globalization of the world economy
	4	second world war
2		<i>The priorities of national interests in the financial sector are:</i>
	1	ecological stability
	2	growth of agricultural production
	3	growth of industrial production
	4	Strengthening national investment capacity and innovation activity of domestic enterprises
3		<i>Is a risk which can not be calculated in number accepted on insurance?</i>
		yes
		no
4		<i>The principles of enterprises finances</i>
	1	principle of free choice
	2	availability of financial reserves
	3	principle of absence of competition

	4	principle of freedom
5		<i>_____ a set of physical units - residents with common economic interests, function, behavior and sources of funding.</i>
		(in the form of answers enter the correct answer)
6		<i>_____ - a combination of economic relations that occur between the parties when forming supply and demand for specific financial services related to the sale of financial assets owned economic entities of national, regional and global economy.</i>
		(in the form of answers enter the correct answer)
7		<i>_____ system of approaches, principles and methods of development, adoption and implementation of management decisions on issues financial and economic activities of the entity.</i>
		(in the form of answers enter the correct answer)
8		<i>Fundamentals of international finance deal with the study of</i>
	1	foreign investments, the changes in the environmental, and how man is influenced by them.
	2	foreign investments, the changes in the foreign exchange rates, and how national trade of Ukraine is influenced by them.
	3	foreign investments, the changes in the foreign exchange rates, and how international trade is influenced by them.
	4	how international trade is influenced by foreign investments
9		<i>Which of the next functions serves the international capital market?</i>
	1	as a key source of information that helps coordinate decentralized decision-making in various sectors of the international economy.
	2	as a key source of funds that helps improve decision-making in various sectors of the international economy.
	3	as a key source of funds that helps improve finance condition in various sectors of the international economy.
	4	all answers are correct
10		<i>European Coal and Steel Community was established</i>
	1	1952
	2	1962
	3	1945
	4	1946

8. Teaching Methods

When teaching subjects include the use of active and interactive teaching methods - problems and mini-lectures and seminars in the active form, review case studies, business games. The main differences of active and interactive teaching methods from traditional defined not only methods and techniques of teaching, but also high efficiency of the educational process, which is in the high motivation of students; consolidate theoretical knowledge in practice, raising awareness of students' development of the ability to make independent decisions, the ability to collective decisions, development of the capacity for social integration, acquiring skills of conflict resolution in the tax area, development ability to compromise.

Types of educational technologies that are used to enhance the learning process are given in the table.

Using educational technology to enhance the learning process

Methods of enhancing the learning process	Practical applications of educational technology
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Problem lectures - designed to develop logical thinking of students and are characterized by highlighting the main conclusions of the issues under consideration. During lectures students are given questions for self-reflection, which plays an activating role, forcing students to focus and start to think actively searching for the right answer.	Problem lecture with a question: "Historical aspects of tax management and development" (on 1) Problem lecture with a question: "Internal Revenue Service in the activities of tax policy" (on 1) Problem lecture with a question: "Principles of tax control" (on 5)
Mini lectures - characterized by large capacity, complexity of logical theories, images, evidence and generalizations	Mini-lecture on the "Features accounting tax revenues" (on 3) Mini-lecture on "Current State of the State Tax Service of Ukraine" (on 4) Mini-lecture on the "duty as a source of revenue and a means of regulating foreign economic activity" (on 7) Mini-lecture on the issue: "The main advantages income tax of individuals" (on 8) Mini-lecture on the issue: "The current state of the simplified tax system (on 9)

9. Methods of control

According to the "Regulations on exams and tests at the National University of Life and Environmental Sciences of Ukraine", approved by the Academic Council of NULES of Ukraine on December 27, 2019, protocol № 5 main types of control of higher education are current control, intermediate and final certification.

Ongoing control is carried out during seminars and aims to check the level of readiness of higher education students to perform specific work.

The main task of current control is to check the level of preparation of students on a particular topic. The main purpose of current control is to provide feedback between the teacher and students, managing student learning motivation. The information obtained during the current control is used both by the teacher - to adjust teaching methods and tools - and by students - to plan independent work.

Intermediate certification is carried out after studying the program material of each content module. The study material of the discipline is taught over two semesters, divided into four modules.

Intermediate attestation should determine the level of knowledge of higher education students from the program material of the content module (rating assessment from the content module), obtained during all types of classes and independent work.

Forms and methods of intermediate certification, mastering the program material of the content module are carried out in the form of testing, written tests, which can be assessed numerically.

The mastering of the content material of the content module by a higher education student is considered successful if his / her rating is not less than 60 points on a 100-point scale.

Semester control in the discipline "Microeconomics" is carried out in accordance with the curriculum in the form and exam within the timeframe set by the schedule of the educational process and in the amount of educational material defined by the work program of the discipline in accordance with the Regulations

NULES of Ukraine uses a rating form of control after the logically completed part of lectures and practical classes (module) in a particular discipline. Its results are taken into account when issuing the final grade.

After conducting intermediate certifications of content modules and determining their ratings, the lecturer of the discipline determines the rating of the applicant for higher education in the work of PHP (not more than 70 points).

To determine the rating of the student (listener) for mastering the discipline $R_{\text{дис}}$ (up to 100 points) the obtained rating for certification (up to 30 points) is added to the rating of the student (listener) for educational work $R_{\text{НР}}$ (up to 70 points): $R_{\text{ДИС}} = R_{\text{НР}} + R_{\text{АТ}}$.

The rating of the applicant for higher education in educational work is rounded to an integer.

10. Distribution of points received by students

Assessment of student knowledge is on a 100-point scale and is translated into national assessments according to table. 1 "Regulations on exams and tests in NULES of Ukraine" (order of entry into force of 27.12.2019 № 1371)

Students ranking, points	National grad according to the exam	
	exam	test
90-100	excellent	Passed
74-89	good	
60-73	acceptable	
0-59	not acceptable	Not passed

To determine the rating of the student (listener) for mastering the discipline $R_{\text{дис}}$ (up to 100 points) the obtained rating for certification (up to 30 points) is added to the rating of the student (listener) for educational work $R_{\text{НР}}$ (up to 70 points): $R_{\text{ДИС}} = R_{\text{НР}} + R_{\text{АТ}}$.

11. Methodical support

1. Навчально-методичний комплекс з дисципліни «Фінанси» для підготовки фахівців ОКР «бакалавр» з напрямку підготовки 6.030508 „Фінанси і кредит”
2. Методичні вказівки щодо виконання і захисту курсової роботи з дисципліни «Фінанси»

12. Recommended literature

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