



Лектор курсу
Контактна інформація
лектора (e-mail)
Сторінка курсу в eLearn

СИЛАБУС ДИСЦИПЛІНИ

«TAX CONTROL»

Ступінь вищої освіти - Бакалавр
Спеціальність 072 «Фінанси, банківська справа та страхування»
Рік навчання 4, **семестр** 2
Форма навчання денна (денна, заочна)
Кількість кредитів ЄКТС 4
Мова викладання англійська (українська, англійська, німецька)
к.е.н. Тітенко З.М.
кафедра фінансів (044) 527-88-90
_zoyateslenko@ukr.net
<https://elearn.nubip.edu.ua/course/view.php?id=94>

ОПИС ДИСЦИПЛІНИ

(до 1000 друкованих знаків)

The course is focused on new economic thinking, has a complex generalizing character and combines through the prism of management activities into one whole the knowledge gained by students in the process of studying such disciplines: finance, budget system, financial accounting, economic analysis, statistics.

The discipline «Tax system» contributes to students' acquisition of knowledge and practical skills in tax administration and preparation of tax reports, which are necessary for modern specialists to manage in the field of taxation. Mastering the course knowledge contributes to a better understanding of the functional aspects of the activities of tax authorities and the motives of taxpayers' behavior, gaining experience and understanding of the main methods of taxation. The level of knowledge in this discipline determines the professional competence of the student to practice.

СТРУКТУРА КУРСУ

Тема	Год ини	Результати навчання	Завданн я	Оцінюв ання
семестр				
Module 1				100
Topic 1. The economic nature of taxes	1/2	Know the role of taxes in the revenue system of state and local budgets; have the terminology of taxation, tax functions, methods of constructing tax rates, tax classification. Analyze methods of regulating revenues and expenditures of budgets. Dynamics of revenues to the Consolidated Budget of Ukraine of tax payments for different periods. Be able to perform calculations related to the determination and calculation of taxes. Analyze the evolution of scientific views on taxes; theories of optimal taxation Understand the mechanism of functioning of the budget and tax system of Ukraine Distinguish between methods and methodological approaches used in the work on the problems of the discipline; individual terms, in determining the essence of individual economic phenomena. Apply knowledge and skills in conducting individual calculations.	Writing tests Systematization of materials into suggested tables Report with a presentation	Execution and delivery of practical works - credited. Execution of test tasks Individual work
Topic 2. Taxation principles and tax relations	1/2			
Topic 3. Optimal taxation	1/2			
Topic 4. Tax burden and tax distribution	2/4			
Topic 5. Tax avoidance and tax evasion	1/4			
Module 2				100
Topic 6. Control of income tax	2/4	Know the procedure for selecting taxpayers for their inclusion in the schedule of tax audits; sources of information and analytical support for the activities of regulatory authorities. Be able to use the regulatory framework governing tax control, apply methodological tools of tax control in the field of taxation	Writing tests Systematization of materials	Completion and delivery of practical
Topic 7. Organization and methods of	2/4			

control over the collection of indirect taxes		of economic activities of enterprises; draw up an act / certificate of tax audit; to exercise control over compliance with regulations on accounting methodology and taxation system.	into suggested tables	work – credited.
Topic 8. Control of personal income taxes	2/2	Analyze the specifics of different types of tax audits; mechanism for including payers in the schedule of inspections. Understand the mechanism of calculating and paying taxes; tasks of State Tax Service bodies Distinguish between the functions and rights of State Tax Service bodies.	Report with a presentation Business case	Completing test tasks Independent work
Topic 9. World experience of tax control	1/2	Apply knowledge and skills in conducting individual calculations		
Total for the term				70
Exam				30
Total per course				100

ПОЛІТИКА ОЦІНЮВАННЯ

<i>Policy on deadlines and rearrangement:</i>	Works that are submitted in violation of deadlines without valid reasons are rated for a lower rating. Modules are retaken with the lecturer's permission if there are good reasons (for example, sick leave).
<i>Academic Integrity Policy:</i>	Cheating during modular tests and exams is prohibited (including using mobile devices). Reports and essays should have correct text links to the literature used.
<i>Visit policy:</i>	Attendance of classes is mandatory. For objective reasons (for example, illness, international internship, self-isolation), training can take place individually (in the online elearn form in agreement with the dean of the faculty)

ІНКАЛА ОЦІНЮВАННЯ СТУДЕНТІВ

Higher education applicant's rating, points	National Assessment for the results of passing exams, tests	
	exams	
90-100	excellent	90-100
74-89	well	74-89
60-73	satisfactory	60-73
0-59	unsatisfactory	0-59