



**Course lecturer**  
**Contact information**  
**Lecturer (e-mail)**  
**Course page in eLearn**

## SILABUS OF DISCIPLINE

### «TAX SYSTEM»

**Higher education degree - Bachelor's degree**

**Specialty 072 «Finance, Banking and insurance»**

**Year of study** 4, **session** 1,2

**Form of education** full-time education (full-time, part-time)

**Number of ECTS credits** 5

**Language of instruction** English (Ukrainian, English, German)

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<https://elearn.nubip.edu.ua/course/view.php?id=3103>

## DESCRIPTION OF THE DISCIPLINE

(up to 1000 printed characters)

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.

## COURSE STRUCTURE

Topic	Hours	Learning outcomes	Tasks	Evaluation
Term				
Module 1				25
Topic 1. The economic nature of taxes	4/2	<b>Know</b> the principles of building, functioning and development of the tax system in Ukraine; the economic essence of taxation as an integral part of state regulation of the economy; the functions of taxes in the market economy, their interrelation and impact on the final macroeconomic indicators. <b>Be able to</b> analyze the consequences of implementing the relevant tax policy of the state; form a tax base. <b>Analyze</b> the evolution of scientific views on taxes; theories of optimal taxation <b>Understand</b> the role of taxes in the country's economic development. <b>Distinguish</b> 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. <b>Apply</b> 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	4/1			
Topic 3. Optimal taxation	2/1			
Topic 4. Tax burden and tax distribution	2/1			
Topic 5. Tax avoidance and tax evasion	2/1			
Module 2				25
Topic 6. The tax system and the basics of its organization	2/1	<b>Know</b> the principles of building the tax system; the history of the creation of the state tax service of Ukraine; the principles of forming Tax Policy and directions of implementation. <b>Be able to</b> use regulatory legal acts and scientific literature on tax issues; determine the amount of tax benefits when determining a specific tax. <b>Analyze</b> the specifics of the development of the tax system of Ukraine; the mechanism for calculating the tax base. <b>Understand</b> the mechanism of calculating and paying taxes; tasks of State Tax Service bodies <b>Distinguish</b> between the functions and rights of State Tax Service	Writing tests Systematization of materials into suggested tables Report with a presentation	Completion and delivery of practical work – credited. Completing test tasks Independent
Topic 7. Tax policy and tax mechanism	2/1			
Topic 8. Organization of tax service and tax work	4/1			

		bodies. <b>Apply</b> knowledge and skills in conducting individual calculations	ion Business case	ent work
<b>Module 3</b>				<b>25</b>
Topic 9. Excise tax	4/4	<b>Know</b> the types of indirect taxes that exist in Ukraine; the legislative and regulatory framework that regulates the tax system in Ukraine; <b>Be able to</b> define and disclose the concept of indirect taxes, perform calculations related to the definition and calculation of taxes. <b>Analyze</b> operations that are not subject to taxation and are exempt from taxation; features of determining the tax base for various operations. <b>Understand</b> the role of indirect taxes in the system of state and local budget revenues. <b>Distinguish</b> between methods and methodological approaches used in working on problems of the discipline; separate terms, when defining the essence of individual economic phenomena. <b>Apply</b> knowledge and skills in conducting individual calculations.	Writing tests Systematization of materials into suggested tables Solving exercises Business case	Completion and delivery of practical work – credited. Completing test tasks Independent work
Topic 10. Dues	4/2			
Topic 11. Value added tax	6/6			
<b>Module 4</b>				<b>25</b>
Topic 12. Corporate income tax	6/6	<b>Know</b> the system of taxation of legal entities and individuals in Ukraine; features of the methodology for calculating and paying various forms and types of tax payments to budgets of various levels in accordance with the requirements of the current tax legislation <b>Be able to</b> determine personal income tax, calculate social benefits, determine property taxes, taxes (fees) for land, payments for resources; prepare tax reports and fill out tax returns; keep tax records <b>Analyze</b> the specifics of taxation of certain types of income and activities; the composition of rent for certain types of resources; <b>Understand</b> the algorithm for collecting certain types of taxes. <b>Distinguish</b> between the specifics of tax collection from legal entities and individuals. <b>Apply</b> knowledge and skills in conducting individual calculations.	Writing tests Systematization of materials into suggested tables Report with a presentation Business case	Completion and delivery of practical work – credited. Completing test tasks Independent work
Topic 13. Income tax	4/4			
Topic 14. Environmental tax	2/2			
Topic 15. Rent	2/2			
Topic 16. Property tax	2/2			
Topic 17. local fees	2/2			
Topic 18. A simplified tax system for small business entities	2/2			
<b>Total for the term</b>				<b>70</b>
<b>Exam</b>				<b>30</b>
<b>Total per course</b>				<b>100</b>

### EVALUATION POLICY

<b>Policy on deadlines and rearrangement:</b>	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).
<b>Academic Integrity Policy:</b>	Cheating during modular tests and exams is prohibited (including using mobile devices). Reports and essays should have correct text links to the literature used.
<b>Visit policy:</b>	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)

### STUDENT EVALUATION SCALE

Higher education applicant's rating, points	National Assessment for the results of passing exams, tests	
	exams	tests
90-100	excellent	credited
74-89	well	
60-73	satisfactory	
0-59	unsatisfactory	not credited