



Lecturer of the course
Contact information of the lecturer (e-mail)
Course page on eLearn

COURSE SYLLABUS

«TAX SYSTEM»

Degree of higher education - Bachelor
Specialization 072 «Finance, banking and insurance»

Educational programme «_ Corporate finance »

Academic year 3 , **semester** 1

Form of study full-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>

COURSE DESCRIPTION

(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.

Competencies of the educational programme:

Integrative competency (IC): The ability to solve complex specialized tasks and practical problems in the field of finance, banking and insurance in the course of professional activity or in the process of learning, which involves the application of certain methods and provisions of financial science and is characterized by the uncertainty of conditions and the need to take into account the complex requirements of the implementation of professional and educational activities .

General competencies (GC):

GC 01. Ability to abstract thinking, analysis and synthesis.

GC 02. Ability to apply knowledge in practical situations.

GC 06. Ability to conduct research at an appropriate level

GC 07. Ability to learn and master modern knowledge.

GC 08. Ability to search, process and analyze information from various sources

Professional (special) competencies (PC):

PC 03. Ability to diagnose the state of financial systems (state finances, including budget and tax systems, finances of economic entities, household finances, financial markets, banking system and insurance).

PC 05. Ability to apply knowledge of legislation in the field of monetary, fiscal and financial market regulation.

PC 06. Ability to use modern information and software for obtaining and processing data in the field of finance, banking and insurance.

PC 07. Ability to compile and analyze financial statements.

PC 08. Ability to perform control functions in the field of finance, banking and insurance.

PC 12. The ability to form and make professional decisions in the field of corporate finance of business entities in the agrarian sector of the economy.

PC 13. The ability to systematically evaluate financial indicators to substantiate effective management decisions at the enterprise

Program learning outcomes (PLO) of the educational programme:

PLO 01. Know and understand economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.

PLO 02. Know and understand the theoretical foundations and principles of financial science, the peculiarities of the functioning of financial systems.

PLO 03. Determine the peculiarities of the functioning of modern world and national financial systems and their structure.

PLO 04. Know the mechanism of functioning of state finances, including budget and tax systems, finances of business entities, household finances, financial markets, banking system and insurance.

PLO 05. Possess a methodical toolkit for diagnosing the state of financial systems (state finances, including budget and tax systems, finances of economic entities, household finances, financial markets, banking system and insurance).

PLO 07. Understand the principles, methods and tools of state and market regulation of activities in the field of finance, banking and insurance.

PLO 09. Form and analyze financial statements and correctly interpret the received information.

PLO 10. Identify sources and understand the methodology of determining and methods of obtaining economic data, collect and analyze the necessary financial information, calculate indicators characterizing the state of financial systems.

PLO 11. To have methodical tools for the implementation of control functions in the field of finance, banking and insurance.

PLO 12. Use professional argumentation to convey information, ideas, problems and ways to solve them to specialists and non-specialists in the financial sphere of activity.

PLO 13. To have general scientific and special methods of researching financial processes.

PLO 16. Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the obtained results.

PLO 19. Demonstrate the skills of independent work, flexible thinking, openness to new knowledge.

PLO 20. Perform functional duties in the group, offer sound financial solutions.

PLO 21. To understand the requirements for activity in the specialty, due to the need to ensure the sustainable development of Ukraine, its strengthening as a democratic, social, legal state.

PLO 24. Know and be able to apply in practice the methods and tools of identification and problem solving in the field of corporate finance.

PLO 25. To identify reserves for improving the efficiency of the enterprise's corporate finance management

COURSE STRUCTURE

Topic	Hours	Learning outcomes	Tasks	Assessment
Semester 1				
Module 1				50
Topic 1. The economic nature of taxes	2/2	<p>Know the types of indirect taxes that exist in Ukraine; the legislative and regulatory framework that regulates the tax system in Ukraine; Be able to define and disclose the concept of indirect taxes, perform calculations related to the definition and calculation of taxes.</p> <p>Analyze operations that are not subject to taxation and are exempt from taxation; features of determining the tax base for various operations.</p> <p>Understand the role of indirect taxes in the system of state and local budget revenues.</p> <p>Distinguish between methods and methodological approaches used in working on problems of the discipline; separate terms, when defining the essence of individual economic phenomena.</p> <p>Apply knowledge and skills in conducting individual calculations.</p>	<p>Writing tests</p> <p>Systematization of materials into suggested tables</p> <p>Report with a presentation</p>	<p>Execution and delivery of practical works - credited.</p> <p>Execution of test tasks</p> <p>Individual work</p>
Topic 2. Excise tax	4/4			
Topic 3. Dues	2/2			
Topic 4. Value added tax	4/4			
Module 2				50
Topic 5. Corporate income tax	4/4	<p>Know 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</p> <p>Be able to 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</p> <p>Analyze the specifics of taxation of certain types of income and activities; the composition of rent for certain types of resources;</p> <p>Understand the algorithm for collecting certain types of taxes.</p> <p>Distinguish between the specifics of tax collection from legal entities and individuals.</p> <p>Apply knowledge and skills in conducting individual calculations.</p>	<p>Writing tests</p> <p>Systematization of materials into suggested tables</p> <p>Report with a presentation</p> <p>Business case</p>	<p>Completion and delivery of practical work – credited.</p> <p>Completing test tasks</p> <p>Independent work</p>
Topic 6. Income tax	4/4			
Topic 7. Environmental tax	2/2			
Topic 8. Rent	2/2			
Topic 9. Property tax	2/2			
Topic 10. local fees	2/2			
Topic 11 A simplified tax system for small business entities	2/2			
Total for the term				70
Exam				30
Total per course				100

ASSESSMENT POLICY

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

SCALE OF ASSESSMENT OF STUDENT KNOWLEDGE

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

RECOMMENDED SOURCES OF INFORMATION

1. Budget Code of Ukraine. Official Gazette of Ukraine dated August 13, 2010, No. 59. URL: <http://zakon1.rada.gov.ua/laws/show/2456-17>
2. Customs Code of Ukraine. Information of the Verkhovna Rada of Ukraine: document 4495-17, version dated January 1, 2018. URL: www.rada.gov.ua
3. Tax Code of Ukraine. Official Gazette of Ukraine dated 02.12.2010, No. 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17>
4. Yu.V. Bilyak, Z.M. Titenko. Tax system: Educational manual K.: NUBiP of Ukraine, 2021. 634 p.
5. Volokhov I.S. Tax system: study guide. Kharkiv: Disa Plus Publishing House, 2019. 402 p.
6. Zorya O.P. Tax system: educational manual. Zaporizhzhia: FOP Mokshanov V. V., 2019. 172 p.
7. Medinska T. V., Chabanyuk O. M. Special tax regimes: general provisions, accounting and reporting: Educational and practical manual. K.: Alerta, 2017. 240 p.
8. Sarana V.V. Tax regimes in Ukraine. K. Talcom. 2016. 414 p.
9. Khomutenko V.P. Administration of taxes, fees, payments: a study guide. Odesa: "Atlant", 2015. 314 p.
10. Administration of taxes, fees, payments: training manual. [V.P. Khomutenko, I.S. Lutsenko, A.V. Khomutenko]; in general ed. V.P. Khomutenko Odesa: "Atlant", 2015. 314 p.
11. Butenko V.V., Didyk A.O. The ratio of direct and indirect taxes during the formation of revenues of the consolidated budget of Ukraine. Scientific Bulletin of Kherson State University. Series of economic sciences. 2018. № 30. P. 68-72.
12. Butenko V.V., Osipova M.S. Tax policy as a means of regulating the economic development of the state. Problems of the systemic approach in economics. 2018. № 3 (65). P. 55-60.
13. Golovko M.Y. Analysis of the current state of indicators of development, stability and effectiveness of the functioning of the tax system of Ukraine. Economic Forum. 2018. № 1. P. 261-265.
14. Dykha M. V. The tax system as a component of ensuring the development of the socio-economic system of Ukraine. Modern issues of economics and law. 2018. Issue 1. P. 86-99
15. Zaitsev O. V. Tax management. Kyiv: Lira-K Publishing House, 2016. 308 p.
16. Kraysovaty A.I. Municipal debt policy: theoretical concepts and implementation practice in Ukraine. Lviv: Ukrainian Academy of Printing, 2017. 220p.
17. Kraysovaty A.I. Scientific foundations of fiscal theory. Tutorial. Ternopil: TNEU, 2017. 246 p.
18. Lutsik A.I. Tax administration. Tutorial. Ternopil: TNEU, 2017. 282 p
19. Makurin A.A. Theory of taxation: teaching. manual Dnipro: NTU "DP", 2018. 75 p.
20. Pasichnyi M. Fiscal effectiveness of the tax system of Ukraine. Bulletin of the Kyiv National University of Trade and Economics. 2018. № 3. P. 116-130.
21. Tax system. in general ed. V. L. K. Andrushchenko: "Center for Educational Literature", 2015. 416 p.
22. Tax system: synopsis of lectures on the discipline "Tax system". structure. Grechko A.V. K., 2018. 171 p.
23. Tax system: Study guide; under the editorship V.G. Baranova. Odesa: VMV, 2014. 344 p
24. Tax system. Tutorial. in general ed. V. L. K. Andrushchenko: "Center for Educational Literature", 2017. 416 p.
25. Tax system: Study guide. under the editorship S.V. Kostorny Melitopol: MMD Publishing House, 2018. 196 p.
26. Tax system: Education. manual Under the editorship Andrushchenko V.L. K.: Center of scientific literature. 2015. 416p.
27. Reforming the accounting and control system of Ukrainian enterprises according to international standards: monograph, edited by BUT. Lokhanova Kharkiv: "Disa plus", 2018. 220 p.
28. Senchenko V. B. Tax system. Practicum [text]. K.: "Center for Educational Literature", 2019. 160 p.
29. Tkachyk F.P. Improvement of tax control in Ukraine in the context of combating tax evasion. Economic magazine XXI. 2017. №. 133p.