

**COURSE SYLLABUS
TAX SYSTEM**

Degree of higher education first (bachelor)

Specialty _____ 072 Finance, banking and insurance
(code and name of the specialty)

Educational program _____ Finance, banking and insurance
(name of the educational program)

Course status – compulsory.

Instructor of the Department of Finance and Financial and Economic Security: Rusina Y., Associate Professor

1. Course description

Semesters: 6.

Scope: total number of hours – 90, including: lectures – 24 hours, practical – 36 hours, independent work – 30 hours; number of ECTS credits – 3.

Course objectives – formation of students' theoretical knowledge and practical skills on the basics of the tax system and tax policy, calculation methods, the procedure for payment of direct and indirect taxes by legal entities and individuals, alternative tax systems, activities of the state fiscal service.

Learning outcomes of the course:

know: essence, principles, functions, methods, purpose and tasks of the taxation system; organizational principles of tax management; principles of tax control; the procedure for taxation of taxpayers;

be able to: control the timeliness of tax reporting to tax authorities, correctness of filling in tax returns and calculations; to model tax payments of the enterprise; calculate the amounts of taxes and mandatory payments payable to the budget;

be able to demonstrate: skills of paying the main types of taxes and fees to the budget;

have the skills of: features of realization of the state and corporate tax management and its functions; tools for forming the tax base; ways to calculate all national taxes and fees; methods of economic interpretation of the obtained results; scientific and educational literature on the tax process;

independently solve: complex specialized tasks and practical problems during professional activities in the field of taxation or in the learning process.

Required educational components (prerequisites, co-requisites, post-requisites): enterprise economics, microeconomics, statistics, money and credit, finance, enterprise finance, foreign language of professional orientation, advanced and applied mathematics, statistics, economic and mathematical methods and models, reporting and analytical methods of information processing, strategic management.

Course content: Topic 1. The essence and types of taxes. Topic 2. Organization of the tax system. Topic 3. State Fiscal Service of Ukraine. Topic 4. Accounting for taxpayers and tax revenues. Topic 5. VAT. Topic 6. Excise tax. Topic 7. Customs duty. Topic 8. Corporate income tax. Topic 9. Income Tax of Individuals. Topic 10. Simplified system of taxation of small businesses. Topic 11. Payment for resources and services. Topic 12. Other taxes. Topic 13. Tax policy in the system of state regulation.

Forms of final control: exam (semester 6).

Tools for diagnosing learning success: tasks (for current control), list of questions (for modular and final control), sets of test tasks (for modular and final control).

Language of instruction: Ukrainian.

2. Assessment

Distribution of points received by applicants for higher education

Exam

Ongoing assessment and independent work														Exam	Total
T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	T11	T12	T13	MC	1	100
6	6	6	6	6	6	6	6	6	6	6	7	7	10	0	

Distribution of points in the course

Activities evaluated in points	T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	T11	T12	T13	MC	Total
Speech at a practical lesson	2	2	2	2	2	2	2	2	2	2	2	2	2	10	26
Individual tasks	4	4	4	4	4	4	4	4	4	4	4	5	5		64
Exam	10													10	
Total in the course															100

Exam evaluation criteria.

distribution of points	Evaluation criteria
8-10	The student possesses educational material, explains it independently and argumentatively during oral presentations and written answers, deeply and comprehensively reveals the content of theoretical questions and practical tasks, using the required and additional literature. Correctly solved all test tasks.
6-7	The student sufficiently masters the educational material, reasonably explains it during oral presentations and written answers, mainly reveals the content of theoretical questions and practical tasks, using the required literature. However, some issues lack sufficient depth and argumentation, and some minor inaccuracies and minor errors are made. Correctly solved most of the test tasks.
3-5	The student generally possesses educational material, explains its main content during oral presentations and written answers, but without a deep comprehensive analysis, justification and argumentation, without the use of the necessary literature, while allowing some significant inaccuracies and errors. Correctly solved half of the test tasks.
2-3	The student not fully possesses educational material. Fragmentary, superficial (without argumentation and justification) explains it during oral presentations and written answers, insufficiently discloses the content of theoretical questions and practical tasks, while allowing significant inaccuracies, correctly solved a minority of test tasks.
1-2	The student partially possesses educational material, is unable to state the content of most questions of the topic during oral presentations and written answers, while making significant mistakes. Correctly solved some test tasks.
0	The student does not possess any educational material and is not able to present it, does not understand the content of theoretical issues and practical tasks. Did not solve any test task.

Compliance with the scales for assessing the quality of learning material

Score on the national scale	Points	Assessment on the ECTS scale	Definition
excellent / passed	90-100	A	Excellent (outstanding performance without errors)
good / passed	82-89	B	Very good (above the average standard but with minor errors)
	74-81	C	Good (generally sound work with some errors)
satisfactory / passed	64-73	D	Satisfactory (fair but with significant shortcomings)
	60-63	E	Fair (performance meets the minimum criteria)
unsatisfactory / failed	35-59	FX	Fail (some more work required before the credit can be awarded)
	0-34	F	Fail (considerable further work is required)

3. Course policy:

3.1 Mandatory observance of academic integrity by students, namely:

- independent performance of all types of work, tasks, forms of control provided by the work program of this discipline;
- links to sources of information in the case of the use of ideas, developments, statements, information;
- compliance with the legislation on copyright and related rights;
- providing reliable information about the results of their own educational (scientific, creative) activities, used research methods and sources of information.

3.2 To obtain a positive grade in the discipline it is necessary to obtain a minimum number of points for each work (topic) and modular control.

3.3 In case of untimely presenting works the student is sent for re-taking.

3.4 Postponement of delivery / re-taking:

- for good reasons (sick leave, academic mobility, etc.) the work is submitted during the semester or at the end of the semester and is assessed according to the level of work performance;
- without good reasons, the student is sent for retaking with a minimum score.

3.5 When plagiarism is detected, it is returned for revision, and then re-assessed for minimum scores.

3.6 Missed classes are worked out according to the agreed schedule.

3.7 Assessment appeal is possible with a written request of the student on the day of the announcement of the final assessment results. Assessment appeal takes place at a meeting of the commission, headed by the head of the department.