



Syllabus Course Program



Tax calculations and control

Specialty

072 – Finance, Banking, Insurance and the Stock Market

Educational program

Finance and Banking

Level of education

Bachelor's level

Semester

6

Institute

Institute of Education and Science in Economics, Management and International Business

Department

Accounting and Finance (205)

Course type

Optional

Language of instruction

English

Lecturers and course developers

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PhD in Economic Sciences, Associate Professor, Associate Professor of Department of Accounting and Finance

Authored and co-authored over 170 scientific and methodological publications. Senior lecturer of courses “Taxation”, “Accounting and Analytical Support of Financial and Credit Institutions Activity”, “Capital-investment Management”, “Tax calculations and control”

[Learn more about the teacher on the department's website](#)

General information

Summary

The discipline involves a harmonious combination of theoretical knowledge and practically oriented skills in determining the essence and types of taxes, clarifying their role in the financial system of the state, analyzing patterns in the field of forming tax relations, studying the main approaches to tax calculations and control.

Course objectives and goals

Mastery of theoretical knowledge in the field of principles and approaches to taxation, study of international experience in the use of various taxes and tax systems, assimilation of methods of calculation, calculation and payment of taxes and fees, methods of compiling and submitting tax reports, identification of trends in the development of tax legislation and problems of control over tax administration.

Format of classes

Lectures, workshops, consultations, self-study. Individual task in the form of an essay. Final control in the form of test.

Competencies

GC 05. Skills in using information and communication technologies.

GC 06. Ability to conduct research at the appropriate level.
GC 07. Ability to learn and master modern knowledge.
GC 08. Ability to search, process and analyze information from various sources
SC 02. Understanding the peculiarities of functioning of modern world and national financial systems and their structure.
SC 03. SK03. Ability to diagnose the state of financial systems (state finances, including budget and tax systems, finances of business entities, finances of households, financial markets, banking system and insurance).
SC 04. Ability to apply economic and mathematical methods and models to solve financial problems.
SC 05. Ability to apply knowledge of legislation in the field of monetary, fiscal regulation and regulation of the financial market.
SC 06. Ability to use modern information and software for obtaining and processing data in the field of finance, banking and insurance.
SC 07. Ability to prepare and analyze financial statements.
SC 08. Ability to perform control functions in the field of finance, banking and insurance.
SC 10. Ability to determine, justify and take responsibility for professional decisions.

Learning outcomes

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

Student workload

The total volume of the course is 150 hours (5 ECTS credits): Lectures - 30 hours, workshops - 30 hours, self-study - 90 hours.

Course prerequisites

Successful completion of the course requires knowledge and practical skills in the following disciplines: banks and banking, investment, financial controlling, financial markets, corporate finance, financial planning and budgeting, financial analysis.

Features of the course, teaching and learning methods, and technologies

Interactive lectures with presentations, discussions, workshops, individual and team work, research work, work with literature and information sources, problem-based learning. The Office 365 package is used to conduct lectures and practical classes, exchange information, and provide students with educational materials.

Program of the course

Topics of the lectures

Topic 1. Taxes: essence, elements and functions

Concept of taxes. Research on the evolution of taxes. Elements of taxes: taxpayers, object of taxation, tax rate, tax base, tax period, calculation procedure, submission of reports and payments. Tax legislation and scope of the Tax Code.

Topic 2. Tax system

The concept of the tax system. Principles of taxation. Tax system of Ukraine. Types of taxes and fees levied on the territory of Ukraine. The main types of tax policy: discretionary, non-discretionary tax policy.

Topic 3. Tax policy in the system of state regulation of the economy

The essence of tax policy in the system of state regulation of the economy. Methods and instruments of state regulation of the economy. Principles of formation of state tax policy.

Topic 4. System of administration of taxes, fees, payments in Ukraine

The essence of tax administration. Definition of the system of administration of taxes, fees (mandatory payments). Functions, principles and methods of administration of taxes and fees. Appointment, tasks and powers of the State Fiscal Service of Ukraine. Elements of administration of taxes and fees.

Topic 5. Tax mechanism

The concept and functions of the tax mechanism. Tax planning and forecasting. Peculiarities of tax regulation as an element of the tax mechanism. The essence of tax control.

Topic 6. Tax optimization and tax evasion

Theoretical aspects of tax optimization and tax evasion. Elimination of double taxation. Methods of determining and classifying tax risks associated with tax evasion.

Topic 7. Efficiency of the tax system and tax burden

Definition of an effective tax system. Tax burden at the macro and micro levels. Indicators characterizing the tax burden at the state level and at the enterprise level. Organizational and legislative support for the elimination of double taxation. Identification of the problems of the tax system of Ukraine.

Topic 8. Tax reporting

The main documents of legal regulation of the preparation and submission of tax reporting. Definition of tax declaration, calculation, report. General requirements for filing tax returns. Forms of tax reporting.

Topic 9. Tax control and its implementation

The essence of tax control as a component of the system of administration of taxes, fees and payments. Principles of organization and functions of tax control in Ukraine. Forms and types of tax control.

Topics of the workshops

Topic 1. Taxes: essence, elements and functions

Analysis of the concept of the development of tax theories. Taxes as a tool for regulating the economy and the basis of state revenues. Taxes and non-tax payments. Signs of taxes. Functions of taxes. Classification of taxes. State and local taxes. The procedure for establishing and paying national and local taxes and fees. Direct and indirect taxes. Advantages and disadvantages of direct and indirect taxes.

Topic 2. Tax system

Stages of formation of the tax system of Ukraine and their characteristics. The main shortcomings of the tax system of Ukraine. Goals and principles of tax policy formation. Regressive, proportional and progressive taxation systems.

Topic 3. Tax policy in the system of state regulation of the economy

Goals and objectives of tax policy. Classification of types of tax policy. Strategy and tactics of tax policy. Assessment of the effectiveness of tax policy.

Topic 4. System of administration of taxes, fees, payments in Ukraine

Conceptual apparatus of elements of the tax administration system, fees (mandatory payments). Factors affecting the functioning of the tax administration mechanism. Determining the effectiveness of the tax administration system and criteria for determining the effectiveness of the tax collection system.

Topic 5. Tax mechanism

Components of the tax mechanism. Elements of the tax mechanism, their characteristics. Types of planning depending on the period of validity. The purpose of tax regulation and legislative and regulatory documents regulating the field of taxation. The most typical forms of tax benefits.

Topic 6. Tax optimization and tax evasion

Methods of tax evasion in Ukraine. Financial and legal aspects of responsibility for tax evasion.

Topic 7. Efficiency of the tax system and tax burden

Factors affecting the efficiency of the tax system. Directions for assessing the effectiveness of the tax system. Fiscal efficiency of the taxation system. Indicators for assessing the strategic effectiveness of the taxation system based on the criterion of impact on investment and innovation development. Problems of collecting the main taxes in Ukraine: value added tax, personal income tax, corporate income tax. The main problems of the tax administration system of Ukraine.

Topic 8. Tax reporting

Liability for failure to submit tax returns. Mandatory details of the tax declaration. The procedure for signing a tax declaration. The concept of detailed calculation. Penalties for non-submission or late submission of tax returns. Basic requirements for submitting a VAT declaration. Features of electronic VAT declaration. General rules for filling out a VAT declaration. The structure of the VAT declaration. Basic rules for submitting an income tax return.

Topic 9. Tax control and its implementation

Definition of the term "tax control" in accordance with the Tax Code of Ukraine. Controlling bodies empowered to carry out tax control. Definition of horizontal monitoring as a form of tax control. Types of tax audits provided for by the Tax Code of Ukraine. Characteristic features of electronic checks.

Topics of the laboratory classes

no laboratory classes.

Self-study

Processing of lecture materials. Preparation for practical classes according to the topics, including essays, critical writing, preparation of reports and presentations. Critical essay "International experience and global trends in the development of the taxation system." Writing a critical essay "Problems of tax control over the preparation and submission of tax declarations to regulatory bodies." Completion of an individual task in the form of an essay. Preparation for tasks of current control and final control work.

Course materials and recommended reading

1. Sarmiento, J. M. (2023). *Taxation in Finance and Accounting*. Springer Cham.
2. J.K. Lasser's *Small Business Taxes 2024: Your Complete Guide to a Better Bottom Line* (2023). 26th Edition. Wiley.
3. Joy, CA. P.T. (2023). *Handbook on Tax Deduction At Source*. 7th. Bharat.
4. Dr. Girish Ahuja & Dr. Ravi Gupta, (2024). *Professional Approach to Direct Tax Laws & International Taxation*. 46th Edn. Commercial Law Publishers.
5. Колесніченко А. С. Стратегічний вектор розвитку системи бюджетування в державному секторі як інтеграція обліку, аналізу, оподаткування та контролю. *Економіка та держава*. 2021. № 11. С. 58–64.
6. Колесніченко, А. С. Податкова політика й облікова політика суб'єкта господарювання: теоретико-аналітичний та регуляторний аспект. *Науковий вісник Херсонського державного університету. Сер. : Економічні науки*. Херсон : Херсонський державний університет, 2019. № 34/2019. С. 137-142.

Assessment and grading

Criteria for assessment of student performance, and the final score structure

100% final grade consists of the assessment results based on the results of: final test work (40%); preparation of the essay (20%) and performance of the student's self-study (40%).

40% self-study consists of:

- 20% of the ongoing assessment (including essays, critical writing, reports on topics and work in practical classes);
- 20% of the current semester control (online tests).

The assessment consists of writing and contains: 2 theoretical questions of different difficulty levels and 1 practical task.

Grading scale

Total points	National	ECTS
90–100	Excellent	A
82–89	Good	B
75–81	Good	C
64–74	Satisfactory	D
60–63	Satisfactory	E
35–59	Unsatisfactory (requires additional learning)	FX
1–34	Unsatisfactory (requires repetition of the course)	F

Norms of academic integrity and course policy

The student must adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to demonstrate discipline, good manners, kindness, honesty, and responsibility. Conflict situations should be

openly discussed in academic groups with a lecturer, and if it is impossible to resolve the conflict, they should be brought to the attention of the Institute's management.
Regulatory and legal documents related to the implementation of the principles of academic integrity at NTU "KhPI" are available on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

Approval

Approved by

Date, signature

Head of the department
Oleksandr MANOYLENKO

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Guarantor of the educational
program
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