



Syllabus Course Program



Budgeting for Taxes and Levies at the Enterprise

Specialty

072 – Finance, banking, insurance and stock market

Institute

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

Educational program

Finance, banking and insurance

Department

Accounting and Finance (205)

Level of education

Bachelor's level

Course type

Optionall

Semester

7

Language of instruction

English,

Lecturers and course developers



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

Over 13 years of work experience. Author of more than 50 scientific and
educational-methodical works. Leading lecturer in the following
disciplines: "Enterprise tax and fee budgeting", "Management and tax
accounting", "Financial Services Market", "Analytical Valuation Methods:
Assets Market Value"

[More about the lecturer on the department's website](#)

General information

Summary

The course holds significant importance for future bachelor's degree holders in the field of finance, as the ability to correctly determine, calculate, account for, and pay taxes in accordance with the Tax Code of Ukraine, as well as forecast their volumes, is a crucial skill that a qualified finance professional should possess.

Course objectives and goals

Developing a knowledge system for students to create a budget for the tax expenses of a company, which is one of the tools of tax management, enabling the identification of directions for maximizing financial results and improving the financial-economic condition of the enterprise.

Format of classes

Lectures, practical sessions, consultations, independent work. Final assessment – test.

Competencies

GC 05. Skills in using information and communication technologies.

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.
SC02. Understanding the peculiarities of the functioning of modern global and national financial systems and their structure.
SC03. 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).
SC04. Ability to apply economic and mathematical methods and models to solve financial problems.
SC05. Ability to apply knowledge of legislation in the field of monetary, fiscal and financial market regulation.
SC06. Ability to use modern information and software for obtaining and processing data in the field of finance, banking and insurance.
SC07. Ability to compile and analyze financial statements.
SC08. Ability to perform control functions in the field of finance, banking and insurance.
SC10. Ability to determine, justify and take responsibility for professional decisions..

Learning outcomes

PL 04. To know the mechanism of functioning of public finance, including budget and tax systems, finance of business entities, household finance, financial markets, banking system and insurance.
PL05. Possess methodological tools for diagnosing the state of financial systems (public finance, including budget and tax systems, finance of economic entities, household finance, financial markets, banking system and insurance). .

Student workload

The total volume of the course is 150 hours (5 ECTS credits): lectures - 32 hours, practical classes - 32 hours, self-study - 86 hours.

Course prerequisites

For successful completion of the course, it is necessary to have knowledge and practical skills in the following disciplines: accounting, taxation system, financial planning and budgeting, financial analysis.

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

Interactive lectures with presentations, discussions, practical sessions, individual and team work, research projects, literature and information source work, problem-based learning.

Program of the course

Topics of the lectures

Topic 1. Budgeting for Taxes and Levies in Enterprise Management System

The essence of budgeting in the enterprise. Types of budgets, their characteristics, and classification. The place of the tax and levy budget in the enterprise budgeting system. The essence of the enterprise's tax budget.

Topic 2. Principles and Methods of Tax Planning and Forecasting

Tax budgeting as a tool for tax planning. Components of the mechanism and stages of tax budgeting. Principles and criteria for the optimality of tax budgeting.

Topic 3. Organization of Budgeting for Taxes and Levies at the Enterprise

Organizational aspects of compiling and implementing tax budgets. The impact of budgeting for taxes and levies on the financial and economic results of the enterprise.

Topic 4. Budgeting for Corporate Income Tax

Theoretical principles of corporate income tax calculation. Procedure for calculating differences considered in determining the tax base. Corporate income tax budget.

Topic 5. Budgeting for Value-Added Tax

Theoretical principles of value-added tax calculation. Budgeting for the tax credit and tax liability for value-added tax. Electronic administration system for value-added tax.

Topic 6. Budgeting for Personal Income Tax

Theoretical principles of personal income tax calculation. Construction of the personal income tax budget.

Topic 7. Budgeting for Excise Tax.

Theoretical principles of excise tax calculation. Procedure for calculating excise tax. Construction of the excise tax budget.

Topic 8. Budgeting for Environmental Tax

Theoretical principles of environmental tax calculation. Construction of the environmental tax budget.

Topic 9. Budgeting for Rent Payments

Theoretical principles of rent payment calculation. Construction of the rent payment budget. Budgeting for land tax.

Topic 10. Budgeting for Local Taxes and Fees

Theoretical principles of calculating property tax other than land plots. Theoretical principles of calculating vehicle tax and parking space fees. Theoretical principles of calculating tourist tax.

Topic 11. Budgeting for Taxes and Levies for Entities Choosing the Simplified Taxation System

Theoretical principles of calculating the unified tax on the income of entities choosing the simplified taxation system. Theoretical principles of budgeting for the unified tax.

Topic 12. Budgeting for Taxes and Levies as a Tool for Optimizing Enterprise Tax Burden

Characterization of forms reducing tax payments. Methods of tax optimization

Topics of the workshops

Topic 1. Essence and significance of the tax budget of the enterprise

Topic 2. Essence and methods of tax planning and forecasting

Topic 3. Methodology of compiling the budget for taxes and levies at the enterprise

Topic 4. Technology of compiling the corporate income tax budget

Topic 5. Technology of compiling the value-added tax budget

Topic 6. Technology of compiling the personal income tax budget.

Topic 7. Technology of compiling the excise tax budget

Topic 8. Technology of compiling the environmental tax budget

Topic 9. Technology of compiling the rent payment budget

Topic 10. Technology of compiling the budget for local taxes and fees

Topic 11. Technology of compiling the tax budget for entrepreneurial entities that have chosen the simplified taxation system.

Topic 12. Impact of tax budgeting on the tax burden of enterprises

Topics of the laboratory classes

Laboratory sessions are not included.

Self-study

Review of domestic and international legal frameworks in the field of economic object assessment, analytical overview of scientific literature on the theoretical and methodological foundations of market value assessment of economic objects, examination of Ukrainian and foreign experience in conducting assessment procedures using various methods within existing approaches to assessing the market value of economic objects. Completion of an individual calculation task for the discipline.

Course materials and recommended reading

1. Basics of Taxation: textbook. / authors: V. L. Andrushchenko, Yu. V. Panura, K. I. Shvabiy, et al.; edited by D.E.Sc., Prof. V. L. Andrushchenko; University of the State Fiscal Service of Ukraine. Irpin, 2019. 134 p.
2. Bilyak Yu. V., Titenko Z. M. Tax System: textbook. National University of Life and Environmental Sciences of Ukraine. Kyiv : NUBiP Ukraine, 2021. 633 p.
3. Koliesnichenko A., Tkachenko M. Financial reporting diagnostics for the balance sheet components modeling. Philosophy, Economics and Law Review, 2023. Vol. 1.
4. Kuz V.I. Tax System : textbook. Chernivtsi : Yuriy Fedkovych Chernivtsi National University, 2022. 240 p.
5. Panteliev V.P. Model of organization of budgeting for taxes and levies of the enterprise. Economic Journal of the Odessa Polytechnic University. 2020. No. 4 (14). P. 35-41.

6. Shkromyda V.V., Hnatiuk T.M., Melnyk N.B. Tax budgeting at the enterprise in a changing business environment: to be or not to be. Professional scientific and production journal "Accounting and Finance", No. 1(83), Kyiv, 2019. P. 139-145. DOI: [https://doi.org/10.33146/2307-9878-2019-1\(83\)-139-144](https://doi.org/10.33146/2307-9878-2019-1(83)-139-144)
7. Tax Code of Ukraine with amendments and additions [Electronic resource]. – Access mode: <http://zakon4.rada.gov.ua/laws/show/2755-17>.
8. Tkachenko M.O. Theoretical foundations of forming the budget for taxes and levies at the enterprise. Bulletin of NTU "KhPI" (economic sciences). Kharkiv: NTU "KhPI", 2021. No. 1. P. 87–90.
9. Tkachenko M.O. Information support of budgeting for taxes and levies of the enterprise. Materials of the III International Scientific Conference "Scientific Trends of the Post-Industrial Society". – Vinnytsia: TOV "UKRLOGOS Group, 2023. P. 22–23.
10. Tomnyuk T. L. Tax System: textbook. Chernivtsi: CTEI DTEU, 2022. 324 p.

Assessment and grading

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

The final grade of 100% is composed of assessment results in the following format: completion of a individual task (30%), independent student work (30%), which includes presentations on course topics and participation in practical sessions, and a final control test in the form of online quizzes (40%). The test is conducted in a written format and includes: 2 theoretical questions of varying 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

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program
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