



Syllabus Course Program



TAX SYSTEM

Specialty

072 – Finance, banking, insurance and stock market

Institute

Institute of Management Economics and International Business

Educational program

Finance, banking and insurance

Chair

Accounting and finance (205)

Level of education

Bachelor's degree

Type of discipline

Special (professional), Mandatory

Semester

4

Language of teaching

English

Lecturers and course developer



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Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Finance (NTU "KhPI")
The author of more than 50 scientific and educational and methodical publications. Leading lecturer on courses: "Finance", "Tax system", "Tax system"

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

General information

Summary

The course is aimed at providing students with a deep and thorough understanding of the theoretical and practical aspects of the tax system, organization of fiscal authorities, determination, coordination and payment of tax payments, implementation of a voluntary tax payment strategy, and the procedure for calculating, declaring and repaying tax liabilities for the main budget-forming taxes.

Course objectives and goals

Formation of a system of theoretical knowledge and practical skills in financial relations related to the forced alienation and redistribution of part of the value of gross domestic product in order to form a national fund of monetary resources.

Format of classes

Lectures, practical classes, consultations. Final control - exam.

Competences

- GC01. Ability to think abstractly, analyze and synthesize.
- GC02. Ability to apply knowledge in practical situations.
- GC04. Ability to communicate in a foreign language.

GC05. Skills in the use of information and communication technologies.
GC06. Ability to conduct research at the appropriate level.
GC07. Ability to learn and master modern knowledge.
GC08: Ability to search, process and analyze information from various sources.
GC09. Ability to be critical and self-critical.
GC10. Ability to work in a team.
GC11. Ability to communicate with representatives of other professions of groups of different levels (with experts from other fields of knowledge / types of economic activity).
GC12 Ability to work autonomously.
GC14. Ability to preserve and increase moral, cultural, scientific values and achievements of society based on an understanding of the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society and in the development of society, technology and technology, to use various types and forms of physical activity for active recreation and healthy lifestyle.
SC01. Ability to study trends in economic development using tools of macro- and microeconomic analysis, to assess current economic phenomena.
SC02. Understanding of the peculiarities of the functioning of modern world and national financial systems and their structure.
SC03. Ability to diagnose the state of financial systems (public finance, including budget and tax systems, finance of business entities, household finance, 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 apply modern information and software for obtaining and processing data in the field of finance, banking and insurance.
SC07. Ability to prepare and analyze financial statements.
SC09. Ability to conduct effective communications.
SC10. Ability to identify, justify and take responsibility for professional decisions.
SC11. Ability to maintain an appropriate level of knowledge and constantly improve their professional training.

Learning outcomes

PL01. To know and understand economic categories, laws, cause and effect and functional relationships that exist between processes and phenomena at different levels of economic systems.
PL02. To know and understand the theoretical foundations and principles of financial science, features of the functioning of financial systems.
PL03. Identify the features of the functioning of modern world and national financial systems and their structure.
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.
PLO05. 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).

PL07. Understand the principles, methods and tools of state and market regulation of activities in the field of finance, banking and insurance.

PL12. To use professional argumentation to convey information, ideas, problems and ways to solve them to specialists and non-specialists in the financial sector.

PL 13. Possess general scientific and special methods of researching financial processes.

PL 16. Apply the acquired theoretical knowledge to solve practical problems and interpret the results in a meaningful way.

PL 19. To demonstrate skills of independent work, flexible thinking, openness to new knowledge.

PL 20. To perform functional duties in a group, to propose reasonable financial decisions.

Student workload

[The total scope of the discipline is 150 hours. (5 ECTS credits): lectures – 32 hours, practical activities – 32 hours, self-study – 86 hours.]

Course prerequisite

[Finance, Macroeconomics, Microeconomics.]

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

[Lectures are conducted interactively using multimedia technologies. Practical classes use a project-based approach to learning, game methods]

Program of educational discipline

Topics of lectures

Topic 1: The essence and types of taxes

Taxes in the system of state budget revenues. Taxes and other forms of payments to the budget - fees, charges, deductions, non-tax payments. Definition of taxes and other forms of payments to the budget, their features. Functions of taxes. Fiscal function. Regulatory function. Distribution function. Controlling function. Elements of taxation: subject / payer/ and carrier, object of taxation, source of payment, unit of taxation, tax rate and tax exemption, tax quota. Tax period. Methods of tax rate construction. Fixed and interest rates. Types of interest rates: proportional, progressive and regressive. Classification of taxes, systematization of taxes by classification. The tax system.

Topic 2 Organization of the fiscal service of Ukraine

The fiscal service of the state, the composition of the fiscal service of Ukraine. Legislation of Ukraine on the fiscal service. Organizational structure of the SFSU. The basic level. The middle level. Higher level. The essence of tax control, its purpose. Characteristics of types of tax audits: desk and documentary. Actual inspection. Tax debt. Penalties.

Topic 3. Value added tax

The economic essence of value added tax. Payers and rates of value added tax. Conditions for applying VAT rates. Taxation of export operations. Charging VAT on imported goods. The object of taxation. Benefits. Tax credit, tax liability, the procedure for their determination. The procedure for calculating value added tax. Terms of payment of value added tax. The procedure for determining the tax period for VAT payment. Deadlines for filing a value added tax return.

Topic 4. Excise tax

Payers of excise tax, object of taxation. List of excisable goods. The procedure for including excise tax in the prices of goods. Methodology for calculating the amount of excise tax payable to the budget. Deadlines for payment of excise tax and submission of calculations. VAT taxation of excisable goods.

Topic 5. Customs duty as a fiscal instrument and a means of customs regulation

Customs duty as a source of the state budget, customs policy. Characteristics of the types of customs duties: depending on the method of calculation, by purpose, depending on the direction of movement of goods, by the procedure of establishment.

Topic 6. Corporate income tax

Payers and rates of corporate income tax, object of taxation. Income that is taken into account when taxing profits. Income that is not taken into account when taxing profits. Expenses that are taken into

account when taxing profits. Expenses that are not taken into account when taxing profits. The procedure for calculating income tax. Carrying forward a negative value of the taxable object to subsequent periods. Corporate income tax reporting and deadlines for submission to the SFS. The term of payment of taxes.

Topic 7. Personal income tax

Fundamentals of personal income taxation. Payers of personal income tax. The object of taxation. Income included in the object of taxation. Income that is not included in the object of taxation. The system of personal income tax rates. Tax social privilege. Basic tax social privilege. Increased tax social benefits. Tax rebate. Tax discount for mortgage lending. The procedure for calculating and withholding tax on personal income. Declaration of personal income.

Topic 8. Simplified taxation system for small businesses

The single tax. Groups of taxpayers. Deadlines for reporting and payment of tax.

Purpose and composition of expenditures on economic activity of the state. Budget expenditures on science.

Topic 9: Payment for resources and services

Types of fees for the use of natural resources. The land tax. Types of rent. Subjects of land taxation. Objects of land taxation. Rates for plots with a certain monetary value. Rates for plots without monetary value. Deadlines for submission of reports and settlements with the budget on land tax. Environmental tax: subject, object, rates, procedure for calculation and payment.

Topic 10. Local taxes and fees

Composition of local taxes and fees and the procedure for their establishment, Ukrainian legislation on local taxation. List of local taxes and fees. Characterization of taxation elements, determination of the procedure for calculating payment.

Topic 11: Taxation of banking activities in Ukraine

Tax regulation of banking activities in Ukraine. Fundamentals of taxation of banking institutions in Ukraine. Specifics of taxation of the central bank of the state.

Topic 12: Taxation of financial institutions

Tax regulation of financial services market participants. Features of taxation of pawnshop activities. Peculiarities of taxation of insurance companies. Taxation in the field of joint investment. Peculiarities of taxation of construction financing funds. Peculiarities of taxation of securities traders

.Topics of practical classes

Topic 1: The essence and types of taxes

Definition of taxes, their characteristic features. Functions of taxes. Elements of the tax. Classification of taxes, its features. Types of direct taxes. Types of indirect taxes.

Topic 2. Tax system and tax policy

The concept of the tax system and its requirements. Structural construction of the tax system. Principles of taxation. Tax policy: the concept of tax policy and its directions. The essence of tax regulation of the economy. The tax system in Ukraine, the main stages of its formation.

Topic 3: Organization of the state tax service and tax administration

Fundamentals and organization of tax work. Controlling bodies, their characteristics, legal regulation of activities. State tax service, composition of the tax service of Ukraine. Accounting of taxpayers and tax revenues. Methods of control and verification work. Tax administration. Installment and deferral of tax liabilities.

Topic 4. Value added tax

The essence of value added tax, its origin and development. Taxpayers and tax rates. The procedure for registration as a VAT payer. The procedure for calculating value added tax. Tax liabilities and tax credit in the calculation of value added tax.

VAT declaration, its content, procedure of preparation. Deadlines for submitting declarations.

Topic 5. Excise tax

Excise tax as a form of specific excise taxes. Peculiarities of excise taxation in Ukraine. Subjects and objects of excise tax. Payers of excise duty, object of taxation. List of excisable goods and excise tax rates. Reporting on excise tax.

Topic 6. Customs and tariff regulation

The basics of customs. Customs as a source of budget revenues, customs policy. Import and export duties. Customs clearance. Customs declaration. Customs declaration, the procedure for its submission.

Determination of customs value on the basis of value added. Goods that are not subject to taxation when imported into the customs territory of Ukraine. The procedure for calculating and paying customs payments to the budget.

Topic 7. Corporate income tax

Income taxation in the system of taxes on enterprises and organizations. The object of taxation. Procedure for the formation of income for tax purposes. Taxation of commodity barter transactions, transactions to related parties. Income tax benefits, types of benefits, their focus and regulatory purpose. The procedure for calculating and paying income tax.

Topic 8: Personal income tax

Fundamentals of personal income taxation. Characteristics of taxpayers. Characteristics of objects of taxation. Personal income tax rates. The procedure for calculating, withholding, paying and transferring tax to the budget. The procedure for submitting an annual declaration of property and income.

Topic 9: Special tax regimes

Tax base under the simplified taxation system. Rates of the simplified taxation system. Conditions for the transition of small businesses to the simplified taxation system. Timely submission of the calculation. The procedure for keeping a book of income and expenses. Fixed agricultural tax.

Topic 10. Resource taxation

Fundamentals of resource taxation. Principles of setting fees for resources. Forest income, its essence and purpose. Types of forest income. Payment for water taken from water management systems, its payers. Payment for land as a tool for the rational use of land transactions. Fundamentals of land taxation: payers, object of taxation, rates.

Topic 11. Property taxation

Composition of local taxes and fees and the procedure for their collection. The essence of property taxation and characteristics of its main forms. Real estate valuation for the purposes of real estate taxation. The procedure for collecting tourist tax, parking fees and fees for certain types of economic activity

Topic 12: Tax planning at enterprises

Corporate tax management. Forms of tax planning. Evaluation of the effectiveness of tax planning. Principles of tax planning, general and special principles. Classification of types of tax planning. Tactics and strategy of tax planning.

Topics of laboratory works

[Laboratory works within the discipline are not provided .]

Self-study

The course involves completing a course project that contains theoretical and practical parts, where the student must demonstrate knowledge, proper understanding, and ability to work with information sources, analyze digital data, independently express a personal point of view, summarize theoretical and practical material, and draw conclusions and suggestions.

Course materials and recommended reading

Basic literature:

1. Andrushchenko V.L., Tuchak T.V. Tax system: a textbook. Kyiv: Center for Educational Literature, 2019. 412 p.
2. Varnalii Z.S., Romaniuk M.V.. Tax system: a textbook. Kyiv: Znannya Ukrainy, 2019. 567 p.
- Tarangul L.L. Planning of tax revenues in Ukraine: theory and practice: monograph. Irpin: NUDPSU, 2019. 339 c.
3. Tax system: Textbook / [Volokhova I.S., Dubovyk O.Y., Slatvinska M.O. et al. etc.]; edited by I. S. Volokhova, O. Y. Dubovyk - Kharkiv: Disa Plus Publishing House, 2019. 402 p.
4. Tax system: practical issues of application of the Tax Code of Ukraine / edited by V. Zakharchenko. Kyiv: Yurinkom Inter, 2020. 368 p.

Additional reading:

1. Analyses dynamics of taxpayers behavior facing the influence of social-psychological factors / Nataliia Kuzmynchuk, Tatyana Kutsenko, Tetiana Nazarova, Elena Druhova // Problems and Perspectives in Management, Volume 15, Issue 3, 2017, p. 98-107.
2. Legal aspects of taxation of economic activity of business entities in Ukraine under martial law. Scientific notes. Series: Law. Issue 12. 2022. P. 64-69.
3. The place of tax management in the system of public finance management under martial law / T. Nazarova, M. Shevchenko // Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (Economic Sciences). Collection of scientific papers - Kharkiv: NTU "KhPI." --2022. - № 3. - P. 38 - 41
4. Nazarova T.Y., Shevchenko M.M., Tatarintseva Y.L.. Features of the budget and tax process under martial law. Bulletin of the National Technical University "KhPI" (economic sciences) - Kharkiv: NTU "KHPI". 2023. № 6. P. 45-51.

Assessment and grading

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

100% of the final grade consists of the results of the assessment in the form of: final control work - 40%; course work - 30%; student's independent work on each of the topics covered in the discipline - 30%.

The exam is written and includes:

2 theoretical tasks of different levels of complexity, and 1 case study.

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

Date, signature

Guarantor of the educational program
Marina SHEVCHENKO