



Syllabus Course Program



Administration of Taxes and Fees

Specialty

071 – Accounting and Taxation

Institute

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

Educational program

Accounting, Auditing and Taxation

Department

Accounting and Finance (205)

Level of education

Master's level

Course type

Optional

Semester

2

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 200 scientific and methodological
publications. Senior lecturer of courses "Administration of Taxes and Fees",
"Investment capital management"

Learn more about the teacher on the department's website

General information

Summary

The course covers the key to understanding and approaches in the sphere of developing systems of submission and order of administration of submissions and collections. The students of the various disciplines will be able to explore the essence and peculiarities of the current economic practice of optimizing tax payments for the adoption of managerial decisions.

Course objectives and goals

The purpose of the discipline "Administration of Taxes and Fees" is to develop students' complex knowledge and skills necessary for the effective management of tax systems, as well as to understand their impact on economic and social processes.

Format of classes

Lectures, workshops, consultations, self-study. Individual task is in a form of Control Work. Test is the form of final control.

Competencies

- GK01. Vminnya viyavlyati, put and virishuvati problems.
- GK02. Zdatnist spilkuvatsya inozemnoyu movoyu.
- GK03. Information and communication technologies.
- GK05. The ability to generate new ideas (creativity).

GK06. Zdatnist until poshuku, processed and analyzed informatsii z riznikh jerel.
GK07. The validity of pratsuvati in an international context.
GK08. Zdatnist meet with representatives of the lowest professional groups of the riznogo rivnya (with experts from the lowest galuzey knowledge / view of economic activity).
GK10. The appearance of animals on the basis of ethical motives.
SC01. Здатність формувати та використовувати облікову інформацію для прийняття ефективних управлінських рішень на всіх рівнях управління підприємством в цілях підвищення ефективності, результативності та соціальної відповідальності бізнесу.
SC02. The ability to organize the cloud process and regulate the activities of yoga vikonavtsiv u vidpovidnosti z vimogami management підприємства.
SC02. The ability to organize the cloud process and regulate the activities of yoga vikonavtsiv u vidpovidnosti with vimogami legislation and management підприємства.
SC03. The ability to use theoretical, methodical and practical approaches to the organization of the environment, control, planning and optimization of tax systems.
SC04. Ability to formulate financial information in accordance with international standards, correctly interpret, persuade and vicariously use information for the adoption of effective management decisions.
SC07. The ability to formulate the enterprise, improve methodologies and introduce specific methods of financial and management situation, analysis, audit and reporting on strategic objectives.
SC08. The ability to perform administrative and managerial functions in the sphere of activity of the subjects of the state, organs of the state sector.
SC09. Production of information from consultancy, analysis, control, audit, reporting.
SC10. The ability to conduct scientific research with the aim of examining the theories, methods, organizations and practices of actual institutions, audit, analysis, control and reporting.
SK12. The ability to obtain new knowledge and innovations for the development of complex problems in the sphere of the environment, audit and education, as well as to adapt them to the minds of a changing environment and a steady development.

Learning outcomes

LO 08. Formulation of the optimal system of taxation of the subject of the state on the basis of the tax legislation
LO 17. Preparing the basis for the consultation of the authorities, the management of the state subsidiary and other users of information in the sphere of the environment, analysis, control, audit, reporting

Student workload

The total volume of the course is 120 hours (4 ECTS credits): Lectures - 32 hours, workshops - 16 hours, self-study - 72 hours.

Course prerequisites

Successful completion of the course requires knowledge and practical skills in the following disciplines: International Financial Reporting Standards, Tax Management, Organization and methodology of auditing.

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. For lectures and practical classes, information exchange, giving students initial materials, the Office 365 package is installed.

Program of the course

Topics of the lectures

Topic 1. General characteristics of the system of administration of taxes, fees, and payments

The essence and meaning of tax administration. Characteristics of the system of administration of taxes, fees, and payments in Ukraine. Peculiarities of the tax administration system in Ukraine

Topic 2. Administrators of taxes, fees, payments

The history of the formation and development of administrators of taxes, fees, and payments. Rights, duties and responsibilities of regulatory bodies. Legal basis of the system of administrative services provision by the SFS bodies. Administrative services of the SFS of Ukraine and their characteristics

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. Strategy and tactics of tax policy. Assessing the effectiveness of tax policy

Topic 4. The procedure for accounting of taxpayers, fees, payments in control bodies

Legal principles of organization of accounting of taxpayers in control bodies. The procedure for registration by the main place of registration of taxpayers – legal entities and their subdivisions. Enrollment by the main place of registration of self-employed persons. The procedure for making changes to taxpayers' account data. Publication of data on registration of taxpayers. The procedure for deregistration of taxpayers in control bodies

Topic 5. Features of registration of value added tax payers

Legal principles of registration of value added tax payers. Procedure for registration of value added tax payers. Formation and maintenance of the register of value added tax payers. Cancellation of registration of value added tax payers. VAT: main elements and peculiarities of administration

Topic 6. Organization of accounting of taxes, fees, payments in controlling bodies

Legal principles of operational accounting of taxes, fees and payments in the bodies of the VAT of Ukraine. Operational accounting of tax revenues to the budget. Electronic invoices of value added tax payers. Conditions for returning erroneously or excessively paid taxes, fees, single social contribution, customs payments to payers

Topic 7. Acceptance and processing of tax declarations in control bodies

Legal principles of accepting tax declarations of tax reporting in controlling bodies. Administration of the system of acceptance and computer processing of tax reporting. The procedure for processing and transferring information from tax reporting documents to electronic databases of controlling bodies

Topic 8. Tax control in the system of administration of taxes, fees and payments

The concept of tax control as a component of the system of administration of taxes, fees, and payments. Horizontal monitoring as a form of tax control. Determination and classification of tax risks within the scope of tax control. Tax audits in the tax control system. Electronic checks in the tax control system

Topic 9. Determination of the amount of tax and/or monetary obligations of the taxpayer by the controlling authorities

The concept of tax and/or monetary liability and the procedure for their determination by the controlling authorities. Tax notices are decisions of control bodies and the procedure for sending them to taxpayers. Procedure for forwarding (delivery) of tax claims to taxpayers by controlling bodies

Topic 10. Tax consultations and explanations

The concept and causes of conflicts of interest in tax legal relations. Tax consultations, tax explanations as a form of prevention of conflicts of interest in tax legal relations

Topic 11. International experience of tax administration

Basics of international tax administration. International organizations and their role in tax administration. Challenges and problems of international tax administration

Topics of the workshops

Topic 1. General characteristics of the system of administration of taxes, fees, and payments

Topic 2. Administrators of taxes, fees, payments

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

Topic 4. The procedure for accounting of taxpayers, fees, payments in control bodies

Topic 5. Features of registration of value added tax payers

Topic 6. Organization of accounting of taxes, fees, payments in controlling bodies

Topic 7. Acceptance and processing of tax declarations in control bodies

Topic 8. Tax control in the system of administration of taxes, fees and payments

Topic 9. Determination of the amount of tax and/or monetary obligations of the taxpayer by the controlling authorities

Topic 10. Tax consultations and explanations

Topic 11. International experience of tax administration

Topics of the laboratory classes

no laboratory classes.

Self-study

Lecture materials processing. Acquaintance with the regulatory framework for ensuring the system of tax administration and tax reporting in Ukraine. Analytical review of educational, methodical and instructional materials in the field of the taxation system. Review of literary sources and Internet resources on the topics of the discipline, in particular, regarding the disclosure of the essence of the elements of the system of administration of taxes, fees and payments. Performance of current assessment tasks (20%), in particular: preparation of reports and presentations for the seminar; writing independent works; active work in practical classes. Performance of an individual task in the form of a Control Work (20%). Preparation for the tasks of the current semester control (20%) and final control work (40%).

Course materials and recommended reading

1. Bakker, A. & Van den Berg, T. (2020). Tax Accounting: Unravelling the Mystery of Income Taxes (Second Revised Edition). Amsterdam : IBFD.
2. Junquera-Varela, Raúl Félix; Lucas-Mas, Cristian Óliver. 2024. Revenue Administration Handbook. Washington, DC: World Bank. <http://hdl.handle.net/10986/41090>
3. Tax Administration 2023. Comparative Information on OECD and other Advanced and Emerging Economies (2023). OECDilibrary. <https://doi.org/10.1787/900b6382-en>
4. Shome, P. (2021). Taxation History, Theory, Law and Administration. Springer.
5. Launching a Digital Tax Administration Transformation: What You Need to Know (2022). Asian Development Bank.
6. ICPAR. (2019). Taxation. London: BPP LEARNING MEDIA LTD.
7. ICPAR. (2020). Company Law. Kigali: Institute of Certified Public Accountants of Rwanda.
8. Koliesnichenko A. Fiscal policy cyclicity. Philosophy, Economics and Law Review, 2024. Vol. 4, No. 1. pp. 141-150.
10. Kurian, M., CMA, Sh., Rejith, R., Navas, K, Sunil Kumar, P. & Santhosh. C. (2016). Accounting and Taxation. Kerala: SCERT.

Assessment and grading

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

100% of the final grade consists of assessment results in the form of: performance of an individual task in the form of a Control Work (20%); final control work (40%) and performance of the student's independent work (40%).

40% of independent work consists of:

- 20% of the current assessment (including reports at the seminar, independent works and work in practical classes);

- 20% of the current semester control (theoretical questions and practical tasks).

The Test is carried out in 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

Date, signature

Guarantor of the educational
program
Tetiana DAVYDIUK