



Syllabus Course Program



Tax Control

Specialty

071 – Accounting and Taxation

Institute

Institute of Economics, Management and International Business

Educational program

Accounting, Auditing and Taxation

Department

Accounting and Finance (205)

Level of education

Master's level

Course type

Professional, Optional

Semester

2

Language of instruction

English

Lecturers and course developers

**Serhii Aloshyn**

Serhii.Aloshyn@kspi.edu.ua

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

Author and co-author of more than 50 scientific and methodical publications. Leading lecturer in the disciplines: "Tax analysis", "Due Diligence".

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

General information

Summary

The discipline "Tax control" covers theoretical knowledge and practical skills regarding the methods and methods of organizing compliance control subjects of business activity of tax legislation.

Course objectives and goals

Providing future specialists in the field of accounting and auditing with a system of knowledge on monitoring the compliance of business entities with tax legislation, full and official payment to the budget and state trust funds of taxes and fees, mandatory payments.

Format of classes

Lectures, practical classes, consultations, independent work. An individual task in the form of a calculated and graphic test. Final control - exam.

Competencies

- GC01. Ability to identify, pose, and solve problems
- GC03. Skills in using information and communication technologies
- GC04. Ability to conduct research at an appropriate level
- GC05. Ability to generate new ideas (creativity)
- GC10. Ability to act on the basis of ethical considerations (motives)

SC01. Ability to generate and use accounting information for making effective managerial decisions at all levels of enterprise management to improve the efficiency, effectiveness, and social responsibility of the business

SC02. Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of legislation and enterprise management

SC03. Ability to apply theoretical, methodological, and practical approaches to organizing accounting, control, planning, and optimization of tax calculations

SC04. Ability to prepare financial statements according to international standards, correctly interpret, disclose, and use relevant information to make effective managerial decisions

SC07. Ability to formulate tasks, improve methodologies, and implement modern methods of financial and management accounting, analysis, auditing, and taxation in accordance with the strategic goals of the enterprise

SC08. Ability to perform administrative and managerial functions in the activities of business entities and public sector bodies

SC09. Ability to provide consulting services to owners, enterprise management, and other users of information in the areas of accounting, analysis, control, auditing, and taxation

SC10. Ability to conduct scientific research to solve current issues in the theory, methodology, organization, and practice of accounting, auditing, analysis, control, and taxation

Special (professional) competencies (defined by the higher education institution) for the discipline block 03 "Tax Administration":

SC3. Ability to utilize legislative and regulatory acts governing the implementation of state tax management in organizing control and inspection activities to detect tax violations within the scope of tax regulation, along with evaluating the effectiveness of state tax policy.

Learning outcomes

Learning outcomes (defined by the higher education institution) for the discipline block 03 "Taxation":

LO3 Proficiency in the theoretical, methodological, and practical aspects of administering payments to budgets and targeted state funds based on specific regulatory frameworks, along with knowledge of the methodological tools of tax control, followed by analysis and evaluation of the effectiveness of state tax policy and tax regulation.

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: "Organization of Accounting", "Tax Management", "International Financial Reporting Standards".

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

Interactive lectures with presentations, discussions, seminars, individual and team work, research work, work with literature and information sources, problem-based learning.

Students become participants in scientific research and problem solving. Discussions involve the exchange of opinions and views of participants on a given topic (issue), and also develop thinking, help form views and beliefs, develop the ability to formulate opinions and express them, teach to evaluate other people's proposals, to critically approach one's own views.

The case method is a method of analyzing specific situations, which makes it possible to bring the learning process closer to the real practical activities of specialists and involves consideration of problem situations in the process of studying educational material.

Program of the course

Topics of the lectures

Topic 1. Tax control as an integral part of the tax mechanism of the state.

1.1 Content of tax control. 1.2 Controlling bodies of Ukraine. 1.3 Accounting of taxpayers in Ukraine.

Topic 2. Organization and method of conducting tax audits.

2.1 Types of tax audits. 2.2 Planning and organization of tax audits. 2.3 The method of registration of the results of tax audits. 2.4 The procedure for contesting the results of inspections

Topic 3. Liability of taxpayers for violation of tax legislation.

3.1 Liability of the payer in cases of violation of tax legislation. 3.2 Administrative fines 3.3 Criminal liability. 3.4 Financial sanctions.

Topic 4. Forecasting taxes and their characteristics.

4.1 Forecasting methods. 4.2 The procedure for submitting tax reports to tax authorities.

Topic 5. Tax debt: occurrence, repayment, write-off.

5.1 The essence and occurrence of tax debt. 5.2 Coordination of the tax payer's rights. 5.3 Ancestor of repayment of tax debt.

Topic 6. Administration of taxes, fees and payments.

6.1 Accounting of taxpayers. 6.2 Operational accounting of tax revenues to the budget. 6.3 Informational and analytical support for the activities of controlling bodies.

Topic 7. Organization of a tax audit on corporate income tax.

7.1 Chamber tax audit. 7.2 Documentary tax audit.

Topic 8. Organization of a tax audit on value added tax.

8.1 Verification at the stage of acceptance of the declaration. 8.2 Documentary on-site inspection. 8.3 Unscheduled tax audit

Topics of the workshops

Topic 1. Tax control as an integral part of the tax mechanism of the state

Topic 2. Organization and method of conducting tax audits

Topic 3. Liability of taxpayers for violation of tax legislation

Topic 4. Forecasting taxes and their characteristics

Topic 5. Tax debt: occurrence, repayment, write-off

Topic 6. Administration of taxes, fees and payments

Topic 7 Organization of a tax audit on corporate income tax

Topic 8. Organization of a tax audit on value added tax

Topics of the laboratory classes

no laboratory classes.

Self-study

Processing of lecture materials. Review of literary sources and Internet resources by discipline topics. 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 tasks of the current semester control (20%) and the final control work (40%).

Course materials and recommended reading

1. Geoffrey Morse. Davies: Principles of Tax Law. Sweet & Maxwell; 9th edition (26 Aug. 2020). 602 p.
2. Tax Administration 2023. Comparative Information on OECD and other Advanced and Emerging Economies (2023). OECDilibrary. <https://doi.org/10.1787/900b6382-en>
3. Shome, P. (2021). Taxation History, Theory, Law and Administration. Springer.
4. Launching a Digital Tax Administration Transformation: What You Need to Know (2022). Asian Development Bank.
5. ICPAR. (2019). Taxation. London: BPP LEARNING MEDIA LTD.

6. ICPAR. (2020). Company Law. Kigali: Institute of Certified Public Accountants of Rwanda.
 7. Oliver, Philip D. Tax policy : readings and materials. New York, NY : Foundation Press : Thomson Reuters.
 8. Viard, Alan D. Tax policy lessons from the 2000s. Washington, D.C.: AEI Press.

Assessment and grading

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

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

40% of independent work consists of:

- 20% of the current evaluation (incl reports at the seminar, independent works and work in practical classes);
- 20% of the current semester control (theoretical questions and practical tasks). The exam is done 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