



## Syllabus Course Program



# Tax management

### Specialty

071 - Accounting and Taxation

### Institute

Institute of Management Economics and International Business

### Educational program

Accounting, Auditing, and taxation

### Department

Accounting and Finance (205)

### Level of education

Master's degree

### Type of discipline

Special (professional), Mandatory

### Semester

1

### Language of teaching

English

## Lecturers and course developer



### Tetiana Nazarova

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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", "Budget system"

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

## General information

### Summary

The course is aimed at mastering theoretical knowledge, skills, and practical skills in the field of tax management; comprehension and development of theoretical and methodological foundations and scientific and practical approaches to the implementation of tax management at all levels of the financial system; mastering the basic principles of substantiating various types of management decisions, methodological approaches to tax risk analysis and management; clarifying the functions of regulatory authorities in the administration of taxpayers' tax liabilities

### Course objectives and goals

formation of a system of special knowledge in the field of tax relations arising between the state, legal entities and individuals regarding tax planning, tax regulation, and tax control; practical application of tax legislation at the level of state and corporate tax management; substantiation and implementation of management decisions with varying degrees of uncertainty and risk in the field of taxation, as well as tax regulation and planning at the macro- and micro economic levels

### Format of classes

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

## Competences

*Tax management*



- GC01. Ability to identify, formulate and solve problems
- GC02. Ability to communicate in a foreign language.
- GC03. Skills in the use of information and communication technologies.
- GC04. Ability to conduct research at the appropriate level.
- GC05. Ability to generate new ideas (creativity).
- GC06. Ability to search, process and analyze information from various sources.
- GC07. Ability to work in an international context.
- GC08. Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge / types of economic activity).
- GC10. Ability to act on the basis of ethical considerations (motives).

SC01. Ability to generate and use accounting information to make effective management decisions at all levels of enterprise management in order to improve the efficiency, effectiveness and social responsibility of 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 the organization of accounting, control, planning and optimization of tax calculations.

SC04. Ability to prepare financial statements in accordance with international standards, correctly interpret, publish and use relevant information to make effective management decisions.

SC05. Ability to apply methods and techniques of analytical support of modern management systems, taking into account the development strategy of the enterprise in conditions of uncertainty, risk and / or asymmetry of information.

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

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

SC09. Ability to carry out activities to advise owners, management and other users of information in the field of accounting, analysis, control, audit, taxation.

SC10. Ability to conduct research to solve topical problems of 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**

PL 06. To determine the information needs of users of accounting information in the management of the enterprise, to provide advice to the management personnel of the enterprise on accounting information.

PL 08. Justify the choice of an optimal taxation system for the business entity's activities based on current tax legislation.

PL17. Prepare and substantiate conclusions to advise owners, management of the entity and other users of information in the field of accounting, analysis, control, audit, taxation.

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

L03 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 scope of the discipline is 150 hours. (5 ECTS credits): lectures – 32 hours, practical activities – 32 hours, self-study – 86 hours.

### **Course prerequisite**

The discipline “Tax management” follows the structural and logical scheme of the discipline presented initially, and is taught in the first course in the first semester

### **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. Theoretical, legal and organizational principles of tax management**

The essence and types of tax management. Legal basis of tax management. Institutional subjects of tax management.

#### **Topic 2. The concept of international tax management and its components**

The essence, tasks and components of international tax management. Elements of the tax process. Tax planning and forecasting

#### **Topic 3. Peculiarities of tax systems in different countries of the world.**

Value added tax in international trade: The European Union. The system of European value added tax. Import and export of goods to the EU.

#### **Topic 4. International income taxation.**

Essence, functions and income tax rates in different countries. Tax on corporate (firm) income tax. Income taxation of individuals. Tax on non-labor income.

#### **Topic 5. International double taxation and the mechanism of its settlement.**

The concept of international double taxation. Anti-taxation. Methods of avoidance of international double taxation.

#### **Topic 6. International tax planning**

Fundamentals of international tax planning. The essence of international tax planning. Types of international tax planning. International treaties on double taxation. Use of offshore companies in international tax planning

#### **Topic 7. Western experience in tax administration**

Activities of tax authorities in foreign countries. Peculiarities of direct tax administration in foreign countries. Peculiarities of administration of indirect taxes in foreign countries

#### **Topic 8. International experience in corporate taxation of business**

International rankings of global taxation. The role of corporate tax in creating a country's investment business climate. Analysis of corporate taxation by country. The size of corporate tax rates. Features and results of CIT application on the examples of Germany, the USA and other countries. Global trends in the globalization of corporate taxation

### **Topics of practical classes**

#### **Topic 1. Theoretical, legal and organizational principles of tax management**

International Tax Management in the system of tax relations and tax categories management of the tax process at the macro level. The essence, elements of taxation, classification of taxes.

#### **Topic 2. The concept of international tax management and its components**

The main categories of world taxes. Advantages and disadvantages of direct and indirect taxation in the world. Current problems of taxation in the international economy and global experience in solving them.

### Topic 3. Peculiarities of tax systems in different countries of the world.

Territory of application of Directive 2006/112/EC. Purchase of goods within the community. Triangulation operations

### Topic 4. Fiscal policy as a factor in the development of the world economy

Models of tax systems in the world. The level of taxation in the world economy: international rankings and modern analytics. The ratio of direct and indirect taxes. Models of the ratio of direct and indirect taxes in developed and developing countries. Tax burden and indicators of its assessment. Interaction of national taxation systems in the global economy. Unification of tax systems as the main trend in their functioning.

### Topic 5 Peculiarities of taxation of investment activities at the taxation of dividends of non-residents at the international level.

The essence of of taxation of foreign investments. Tax policy of different countries in in stimulating investment. Unification of investment taxation processes at the internationally. Peculiarities of taxation of income from investment of investment activity. Taxation of dividends of non-resident business entities of non-resident business entities.

### Topic 6. Offshore centers in the international taxation system.

Content and purpose of offshore operations. Specifics of offshore zones. Peculiarities of organization and activities of offshore companies. Prospects for the transformation of offshore jurisdictions at the present stage. Offshore schemes in European taxation. Taxation optimization "Double Irish with Dutch sandwich". financial mechanism use of an offshore company

### Topic 7. Tax planning in the corporate tax management system

Areas of organization of corporate tax management. Stages of the process of developing the tax policy of the enterprise. Tax burden of the enterprise: calculation methodology, impact on the implementation of tax planning measures.

### Topic 8 Free economic zones.

The essence of a free economic zone (FEZ), objectives of their creation and principles of operation. Classification of free economic zones by nature of zoning objects, location, zoning objects and depending on the nature of relations with the national economy of the host country. Specifics of the regime of border trade and cross-border. The problem of achieving a balance between the prerequisites for the creation and the consequences of the functioning of free economic zones. |

## Topics of laboratory works

Laboratory works within the discipline are not provided . |

## Self-study

The course involves completing a calculation task

## Course materials and recommended reading

Basic literature:

1. Bocharova, N. A. Tax management: a textbook. Kharkiv: FOP Brovin O. V., 2020. 122 p.
2. Content, legal means and limits of tax planning: foreign experience and Ukrainian practice: monograph. State Higher Educational Institution "Uzhhorod National University". Uzhhorod: RIK-U, 2020. 417 p.
3. Varnalii Z.S., Romaniuk M.V. Tax system: textbook. Kyiv National Taras Shevchenko University. Kyiv : Znannya Ukrainy, 2019. 567 p.
4. Moroz E.G. Tax management: a textbook. Rivne: NUWHP, 2020. 412 p.
5. Kupchak M. Y., Samilo A. V. Tax management: a textbook. Lviv: LNU, 2020. 185 p.
6. Zhavoronok AV Tax management: lecture notes. Chernivtsi : Yuriy Fedkovych Chernivtsi National University, 2022. 110 p.
7. Tax management: textbook / G. Isanshina, O. Akimova - Kramatorsk: DMA, 2021. 247 p. ISBN 978-966-379-992-6.
8. Redych O.V. Information and analytical technologies in taxation: a textbook. University of the State Fiscal Service of Ukraine. Irpin: University of the State Fiscal Service of Ukraine, 2019. 437 p.

Additional literature:

1. Analyses dynamics of taxpayers behavior fating 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. Dubrovsky V., Cherkashyn V., Hetman O. Comparative analysis of the fiscal effect of the use of tax evasion/avoidance tools in Ukraine: new challenges. - Kyiv, 2019. - 52 p.

3. Zhavoronok A.V. Tax management: lecture notes. Chernivtsi: Yuriy Fedkovych Chernivtsi National University, 2022. 110 p.

4. 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. - pp. 38 – 41 |

5. Features of the budgetary and tax process under martial law / T. Y. Nazarova, , M. M. Shevchenko, Y. L. Tatoryntseva // Bulletin of the National Technical University 'Kharkiv Polytechnic Institute' (Economic Sciences). Collection of scientific papers - 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 assessment results in the form of: final control work - 40%; calculation task (report) - 30%; performance of the student's independent work on each of the topics covered in the discipline - 30%.

The exam is written and includes: 20 test tasks of different difficulty levels, 1 a 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

Tetiana DAVYDIUK

