

# FUNDAMENTALS OF TAXATION

## COURSE SYLLABUS

Code and name of specialty	073 – Management	Institute	Institute of Education and Science in Economics, Management and International Business
Program name	Business Administration	Department	Management and taxation
Type of program	Educational and Professional	Language of instruction	English

### LECTURER

**Kseniia Gorova, ksenya.gf@gmail.com**



**PhD in Economics, associate professor of the Management and taxation department (NTU “KhPI”)**  
**Authored and co-authored over 150 scientific publications. Courses: Basics of taxation, Risk management, Riskology, Personnel management and organizational behavior, Analysis of entrepreneurial activity**

### GENERAL DESCRIPTION OF THE COURSE

<b>Summary</b>	The course is aimed at obtaining theoretical knowledge in the field of taxation, the formation of the tax system and tax policy of the state, the history of tax relations, the peculiarities of taxation in different countries. The main functions of taxes, object, base and principles of taxation are considered
<b>Course objectives</b>	The aim of the course is to form basic knowledge of the essence of the tax system and tax policy of the state, its impact on society and the acquisition of skills of practical application of knowledge gained by students in the field of taxation in the future profession.
<b>Types of classes and control</b>	Lectures, workshops, consultations. The course ends with an exam
<b>Term</b>	6

<b>Student workload (credits) / Type of course</b>	4 / Elective	<b>Lectures (hours)</b>	12	<b>Workshops (hours)</b>	24	<b>Self-study (hours)</b>	84
--	--------------	-------------------------	----	--------------------------	----	---------------------------	----

<b>Program competences</b>	<p>GC01. The ability to realize own rights and responsibilities as a member of society, understand the values of civil (democratic) society and the need for its sustainable development, rule of law, human and civil rights, and freedoms in Ukraine.</p> <p>GC08. skills of information and communication technology usage.</p> <p>SC02. The ability to analyze the results of organization activity, to compare them with the factors of the external and internal environment.</p> <p>SC13. To understand the principles and rules of law and to use them in a professional activity.</p> <p>SSC2.1. The ability to collect and to process the primary accounting and managerial information; to understand and to be able to apply accounting and taxation systems</p> <p>SSC2.2. The ability to identify areas of investment and to justify the effectiveness of real and financial investments.</p>
----------------------------	---

Learning outcomes	Teaching and learning methods	Forms of assessment (continuous assessment CAS, final assessment FAS)
LO01. To know the rights and duties as a member of society, be aware of the values of civil society, the rule of law, human and citizen rights, and freedoms in Ukraine.	Interactive lectures with presentations, discussions, workshops, teamwork, case method, method of feedback from students, problem-based learning	Written essays (CAS), practical assessment (CAS), online tests (CAS), oral presentation of the individual project (CAS), problem letters (CAS), final exam (FAS)
LO09. To plan and to organize an operational activities, to manage the business entity resources effectively.	Interactive lectures with presentations, discussions, workshops, teamwork case method, research, project training	Written essays (CAS), practical assessment (CAS), small group presentations (CAS), online tests (CAS), final exam (FAS)
LO12. To evaluate the legal, social, and economic implications of an organization's functioning.	Research method, practical classes, teamwork, case method, feedback method from students, individual tasks	Written essays (CAS), practical assessment (CAS), small group presentations (CAS), field research data collection and reporting (CAS), final exam (FAS)
LO14. To identify the stress reasons, to adapt yourself and members of the team to a stressful situation, to find means to its neutralization.	Interactive lectures with presentations, discussions, practical classes, project training, teamwork	Written essays (CAS), small group presentations (CAS), online tests (CAS), final exam (FAS)
LO16. To demonstrate skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical.	Research method, workshop, project training, individual and team work	Written essays (CAS), field research data collection and reporting (CAS)
LO2.1 To describe the content of the taxation system; to make tax calculations.	Research method, workshop, project training, individual and team work	Written essays (CAS), field research data collection and reporting (CAS), , final exam (FAS)

### ASSESSMENT AND GRADING

Range s of points corres pondi ng to grades	core (points) for all types of learning activities	ECTS grading scale	The national grading scale	Allocation of grade points
	90-100	A	excellent	
	82-89	B	good	
	74-81	C		
	64-73	D	satisfactory	
	60-63	E		
	35-59	FX	Unsatisfactory (with the exam retake option)	
	0-34	F	Unsatisfactory (with mandatory repetition of the course)	

**100% Final assessment** as a result of Final test (40%) and Continuous assessment (60%).  
**40% Final test:** online test  
**60% Continuous assessment:**

- 25% practical assessment
- 25% individual essays
- 10% mid-term control

#### Course policy

Students are expected to attend classes regularly, to get to class on time and stay for the duration of the class. In the case of absence, students will be required to submit all assignments to make up for the missed classes. Students are also expected to come to class having read all the required material and being ready to productively participate in the class discussions. Written assignments should be submitted before the specified deadlines.

### COURSE STRUCTURE AND CONTENT

Lecture 1	The economic essence of taxes and taxation	Workshop 1-2	Consideration of the tax system of Ukraine	S e l f - s t u d y	Tax policy strategy and tactics
Lecture 2	History of taxation	Workshop 3-4	Historical development of the relationship regarding the tax collection		Evaluating the effectiveness of tax policy
Lecture 3	Tax transfer and tax burden	Workshop 5-6	Analysis of the tax burden in Ukraine and around the world		Advantages and disadvantages of indirect taxation
Lecture 4	Theoretical bases of construction of tax systems	Workshop 7-8	The essence and organization of the tax system		Varieties of tax rates
Lecture 5	Tax policy	Workshop 9-10	Comparison of tax systems in different countries		Tax management information support system
Lecture 6	Taxation in foreign countries	Workshop 11-12	Prospects for tax development in the world		System and methods of control of tax payments

#### RECOMMENDED READING

<b>C</b> <b>o</b> <b>m</b> <b>p</b> <b>u</b> <b>l</b> <b>s</b> <b>o</b> <b>r</b> <b>y</b>	1. Smith, S. (2015). Taxation. A very Short Introduction. Oxford : University Press. Retrieved from <a href="https://books.google.com.ua/books?id=DhfJBgAAQBAJ&amp;printsec=frontcover&amp;dq=Smith,+S.+(2015).+Taxation.+A+very+Short+Introduction&amp;hl=ru&amp;sa=X&amp;redir_esc=y#v=onepage&amp;q=Smith%2C%20S.%20(2015).%20Taxation.%20A%20very%20Short%20Introduction&amp;f=false">https://books.google.com.ua/books?id=DhfJBgAAQBAJ&amp;printsec=frontcover&amp;dq=Smith,+S.+(2015).+Taxation.+A+very+Short+Introduction&amp;hl=ru&amp;sa=X&amp;redir_esc=y#v=onepage&amp;q=Smith%2C%20S.%20(2015).%20Taxation.%20A%20very%20Short%20Introduction&amp;f=false</a>	<b>R</b> <b>e</b> <b>c</b> <b>o</b> <b>m</b> <b>e</b> <b>n</b> <b>d</b> <b>e</b> <b>d</b>	1. Laukkanen, A. (2007) Taxation of Investment Derivatives. Amsterdam : Doctoral Series. Academic Council. Retrieved from <a href="https://books.google.com.ua/books?id=Ork-dHr2DsQC&amp;pg=PA465&amp;dq=Laukkanen,+A.+(2007)+Taxation+of+Investment+Derivatives&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwj0sd2Y3uPzAhUct4sKHB9oD3UQ6AF6BAGKEAI#v=onepage&amp;q=Laukkanen%2C%20A.%20(2007)%20Taxation%20of%20Investment%20Derivatives&amp;f=false">https://books.google.com.ua/books?id=Ork-dHr2DsQC&amp;pg=PA465&amp;dq=Laukkanen,+A.+(2007)+Taxation+of+Investment+Derivatives&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwj0sd2Y3uPzAhUct4sKHB9oD3UQ6AF6BAGKEAI#v=onepage&amp;q=Laukkanen%2C%20A.%20(2007)%20Taxation%20of%20Investment%20Derivatives&amp;f=false</a>
	2. Schreiber, U. (2013). International Company Taxation: An Introduction to the Legal and Economic Principles. New York. Springer. Retrieved from <a href="https://books.google.com.ua/books?id=MXI_AAAAQBAJ&amp;pg=PA99&amp;dq=Schreiber,+U.+(2013).+International+Company+Taxation:+An+Introduction+to+the+Legal+and+Economic+Principles&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwjb6KH3ePzAhUwlySxHTTKbVYQ6AF6BAGJEAI#v=onepage&amp;q=Schreiber%2C%20U.%20(2013).%20International%20Company%20Taxation%20An%20Introduction%20to%20the%20Legal%20and%20Economic%20Principles&amp;f=false">https://books.google.com.ua/books?id=MXI_AAAAQBAJ&amp;pg=PA99&amp;dq=Schreiber,+U.+(2013).+International+Company+Taxation:+An+Introduction+to+the+Legal+and+Economic+Principles&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwjb6KH3ePzAhUwlySxHTTKbVYQ6AF6BAGJEAI#v=onepage&amp;q=Schreiber%2C%20U.%20(2013).%20International%20Company%20Taxation%20An%20Introduction%20to%20the%20Legal%20and%20Economic%20Principles&amp;f=false</a>		2. Lymer, A, & Hasseldine, J. (Ed.). (2002). The International Taxation System. New York : Springer Science + Media New York Retrieved from <a href="https://books.google.com.ua/books?id=cZPrBwAAQBAJ&amp;pg=PA288&amp;dq=2.%09Lymer,+A,+%26+Hasseldine,+J.+(Ed.).+(2002).+The+International+Taxation+System&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwjrWtO63uPzAhUEy4sKHYkECmkQ6AF6BAGEEAI#v=onepage&amp;q=2.%09Lymer%2C%20A.%2C%20%26%20Hasseldine%2C%20J.%20(Ed.).%20(2002).%20The%20International%20Taxation%20System&amp;f=false">https://books.google.com.ua/books?id=cZPrBwAAQBAJ&amp;pg=PA288&amp;dq=2.%09Lymer,+A,+%26+Hasseldine,+J.+(Ed.).+(2002).+The+International+Taxation+System&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwjrWtO63uPzAhUEy4sKHYkECmkQ6AF6BAGEEAI#v=onepage&amp;q=2.%09Lymer%2C%20A.%2C%20%26%20Hasseldine%2C%20J.%20(Ed.).%20(2002).%20The%20International%20Taxation%20System&amp;f=false</a>
	3. Hongler P. (2021). International Law of Taxation. Oxford : University Press. Retrieved from <a href="https://books.google.com.ua/books?id=oc9AEAAAQBAJ&amp;pg=PA23&amp;dq=Hongler+P.+(2021).+International+Law+of+Taxation&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwjj68vp3ePzAhXOplsKHf9uDM0Q6AF6BAGGEAI#v=onepage&amp;q=Hongler%20P.%20(2021).%20Internati">https://books.google.com.ua/books?id=oc9AEAAAQBAJ&amp;pg=PA23&amp;dq=Hongler+P.+(2021).+International+Law+of+Taxation&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwjj68vp3ePzAhXOplsKHf9uDM0Q6AF6BAGGEAI#v=onepage&amp;q=Hongler%20P.%20(2021).%20Internati</a>		3. Graham, J. R. (2006). A Review of Taxes and Corporate Finance. Hanover : Publishers Inc. Retrieved from <a href="https://books.google.com.ua/books?id=hz9-V1N6TNkC&amp;pg=PA113&amp;dq=Graham,+J.+R.+(2006).+A+Review+of+Taxes+and+Corporate+Finance&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwi8oOfJ3uPzAhWok4sKHY8IAyYQ6AF6BAGDEAI#v=onepage&amp;q=Graham%2C%20J.%20R.%20(2006).%20A%20Review%20of%20Taxes%20and%20Corporate%20Finance&amp;f=false">https://books.google.com.ua/books?id=hz9-V1N6TNkC&amp;pg=PA113&amp;dq=Graham,+J.+R.+(2006).+A+Review+of+Taxes+and+Corporate+Finance&amp;hl=ru&amp;sa=X&amp;ved=2ahUKEwi8oOfJ3uPzAhWok4sKHY8IAyYQ6AF6BAGDEAI#v=onepage&amp;q=Graham%2C%20J.%20R.%20(2006).%20A%20Review%20of%20Taxes%20and%20Corporate%20Finance&amp;f=false</a>
			4. Viard, A. D., & Carroll R. Progressive Consumption Taxation: The X-Tax Revisited. Washington : American Enterprise Institute. Retrieved from <a href="https://books.google.com.ua/books?id=704kR_xBqs0C&amp;printsec=frontcover&amp;dq=Viard,+%E2%80%8E+A.+D.,+%26+Carroll+R.+Progressive+Consumption+Taxation&amp;hl=ru&amp;sa=X&amp;redir_esc=y#v=onepage&amp;q=Viard%2C%20%E2%80%8E+A.%20D.%2C%20%26%20Carroll%20R.%20Progressive%20Consumption%20Taxation&amp;f=false">https://books.google.com.ua/books?id=704kR_xBqs0C&amp;printsec=frontcover&amp;dq=Viard,+%E2%80%8E+A.+D.,+%26+Carroll+R.+Progressive+Consumption+Taxation&amp;hl=ru&amp;sa=X&amp;redir_esc=y#v=onepage&amp;q=Viard%2C%20%E2%80%8E+A.%20D.%2C%20%26%20Carroll%20R.%20Progressive%20Consumption%20Taxation&amp;f=false</a>
			5. Henrekson, M., & Stenkula, M. (2015). Swedish Taxation: Developments since 1862.

onal%20Law%20of%20Taxation&f=false

Palgrave Macmillan US. Retrieved from  
[https://books.google.com.ua/books?id=T50MCgAAQBAJ&pg=PP56&dq=Henrekson,+M.,+%E2%80%8EStenkula,+M.+\(2015\).+Swedish+Taxation:+Developments+since&hl=ru&sa=X&ved=2ahUKEwjxke3q3uPzAhVgCRAIHT10BWAQ6AF6BAGAgEEAI#v=onepage&q=Henrekson%2C%20M.%2C%20%26%20%20%E2%80%8EStenkula%2C%20M.%20\(2015\).%20Swedish%20Taxation%3A%20Developments%20since&f=false](https://books.google.com.ua/books?id=T50MCgAAQBAJ&pg=PP56&dq=Henrekson,+M.,+%E2%80%8EStenkula,+M.+(2015).+Swedish+Taxation:+Developments+since&hl=ru&sa=X&ved=2ahUKEwjxke3q3uPzAhVgCRAIHT10BWAQ6AF6BAGAgEEAI#v=onepage&q=Henrekson%2C%20M.%2C%20%26%20%20%E2%80%8EStenkula%2C%20M.%20(2015).%20Swedish%20Taxation%3A%20Developments%20since&f=false)

6. Oestreicher, A., & Hammer, M. (2013). Taxation of Income from Domestic and Cross-border Collective Investment: A Qualitative and Quantitative Comparison. New York : Springer Science + Business Media. Retrieved from  
[https://books.google.com.ua/books?id=Cfe8BAAAQBAJ&pg=PA7&dq=Oestreicher,+A.,+%E2%80%8E%26+Hammer,+M.+\(2013\).+Taxation+of+Income+from+Domestic+and+Cross-border+Collective+Investment&hl=ru&sa=X&ved=2ahUKEwj1xe353uPzAhXksosKHUWcDocQ6AF6BAGCEAI#v=onepage&q=Oestreicher%2C%20A.%2C%20%E2%80%8E%26%20Hammer%2C%20M.%20\(2013\).%20Taxation%20of%20Income%20from%20Domestic%20and%20Cross-border%20Collective%20Investment&f=false](https://books.google.com.ua/books?id=Cfe8BAAAQBAJ&pg=PA7&dq=Oestreicher,+A.,+%E2%80%8E%26+Hammer,+M.+(2013).+Taxation+of+Income+from+Domestic+and+Cross-border+Collective+Investment&hl=ru&sa=X&ved=2ahUKEwj1xe353uPzAhXksosKHUWcDocQ6AF6BAGCEAI#v=onepage&q=Oestreicher%2C%20A.%2C%20%E2%80%8E%26%20Hammer%2C%20M.%20(2013).%20Taxation%20of%20Income%20from%20Domestic%20and%20Cross-border%20Collective%20Investment&f=false)

#### Academic integrity

Students are expected to adhere to the Code of Ethics of Academic Relations and Integrity of NTU “KhPI”.

The content of this syllabus is consistent with the course program.