

MANAGEMENT AND TAX ACCOUNTING

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	Ukrainian

LECTURER

Hanna Koptieva, fadeyeva.kpi@gmail.com,



DSc (Economics), Associate Professor, Professor of Management and Taxation Department (NTU “KhPI”)

Authored and co-authored over 180 scientific publications. Courses: Tax system, Introduction to the specialty (Tax Administration), Management and tax accounting, Tax management, Taxation in Sectors of the Economy, Taxation of foreign economic activity

GENERAL DESCRIPTION OF THE COURSE

Summary	The discipline is aimed at mastering the methodology and techniques of calculating the cost of production, control over the formation of profits, ways to use management accounting data for management decisions; providing students with the necessary theoretical foundations, guidelines and practical skills for accounting for various taxes and fees.
Course objectives	To develop in the student theoretical ideas and practical skills on the theory and practice of the organization and conducting of administrative and tax accounting at the enterprises.
Types of classes and control	Lectures, workshops, consultations. The course ends with a final exam.
Term	7

Student workload (credits) / Type of course	5 / Elective	Lectures (hours)	32	Workshops (hours)	32	Self-study (hours)	86
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Program competences	SK02. Ability to analyze the results of the organization, to compare them with the factors of external and internal environment SK08. Ability to plan the activities of the organization and manage time SK2.1. Ability to collect and process primary accounting and management information; understand and be able to apply accounting and taxation systems SK2.2. Ability to identify areas of investment and justify the effectiveness of real and financial investments
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Learning outcomes	Teaching and learning methods	Forms of assessment (continuous assessment CAS, final assessment FAS)
PR06. Demonstrate skills of search, collection and analysis of information, calculation of indicators to justify management decisions.	Research work (fieldwork), practical classes, teamwork, case-based learning, student-peer feedback, individual tasks	Written individual assignments (CAS), practical assessment (CAS), problem sheets (CAS), online tests (CAS), exam in the form of defense of an individual task (FAS)
PR07. Demonstrate organizational design skills.	Interactive lectures with presentations, discussions, workshops, project training, teamwork	Written individual assignments (CAS), practical assessment (CAS), peer small group presentations (CAS), online tests (CAS), exam in the form of defense of an individual task (FAS)
PR14. Identify the causes of stress, adapt yourself and team members to a stressful situation, find ways to neutralize it	Research work, interactive lectures with presentations, discussions, solving practical problems, case-based learning	Written individual assignments (CAS), practical assessment (CAS), data collection and reporting on fieldwork (CAS), exam in the form of defense of an individual task (FAS)
PR16. Demonstrate skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical	Interactive lectures with presentations, discussions, workshops, case-based learning, student-peer feedback, problem-based learning	Written individual assignments (CAS), peer small group presentations (CAS), online tests (CAS), oral presentation of the project (FAS), exam in the form of defense of an individual task (FAS)
PR17. Perform research individually and / or in a group under the guidance of a leader	Research work (fieldwork), workshops, project training, individual and team work	Written individual assignments (CAS), reporting on fieldwork (CAS)
PR 2.1. Describe the content of the elements of the taxation system; make tax calculations	Interactive lectures with presentations, discussions, workshops, case-based learning, individual tasks	Written individual assignments (CAS), practical assessment (CAS), exam in the form of defense of an individual task (FAS)
PR 2.3. Make calculations and evaluate the effectiveness of real and financial investments	Interactive lectures with presentations, discussions, workshops, case-based learning	Written individual assignments (CAS), practical assessment (CAS), exam in the form of defense of an individual task (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 exam (40%) and Continuous assessment (60%).
40% Final exam: course paper (written business plan) and its oral presentation
60% Continuous assessment:

- 25% practical assessment;
- 25% individual assignments (including problem sheets, reporting on fieldwork, and peer small group presentations)
- 10% mid-term control (2 online tests)

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 relationship of accounting, management and tax accounting	Workshop 1	Survey of the target audience, presentation of prepared reports	S e l f - s t u d y	Review of literature sources on the essence of management and tax accounting, object, subject and methods
Lecture 2	Classification of costs in management accounting	Workshop 2	Survey of the target audience, study of methods of cost behavior		Analysis of Standard 16 "Costs" for the classification of production costs, characteristics of methodological recommendations for costing for enterprises in various industries
Lecture 3-4	Cost accounting and methods of calculating the cost of production	Workshop 3-4	Survey (testing) of the target audience, analysis of factors that determine the choice of cost accounting method and product costing		Analysis of the nature and purpose of methods for studying cost behavior. Review of literature sources on the essence of methods of calculating costs and production costs (works, services)
Lecture 5-6	Analysis of the relationship between costs, volume of activity and profit	Workshop 5-6	Survey of the target audience, planning the relationship of costs, volume of activity and profit		Formation of tables with a list of formulas used in the analysis of the relationship between costs, volume of activity and profit. Study of features of application of CVP-analysis, specifics of its application
Lecture 7	Analysis of accounting information in making management decisions	Workshop 7	Research of the analysis of the relevant information at existence of variants of alternative decisions and in the conditions of limited resources		Analysis of approaches and substantiation of the need to choose solutions among alternatives and in conditions of limited resources
Lecture 8-9	Planning, budgeting and cost control	Workshop 8-9	Analysis of the essence and order of budgeting, composition and relationship of budgets, the order of analysis of deviations		Study of functions and principles of budgeting, their advantages and disadvantages, the difference between operational and financial budgets
Lecture 10	General methodology of tax accounting	Workshop 10	Study of methodology and methods of tax accounting		Study of regulations and legislation on accounting and taxation
Lecture 11	General requirements for tax reporting	Workshop 11	Survey (testing) of the target audience		Study of the TCU on the content, requirements, procedure and deadlines for filing tax returns.
Lecture 12-13	Tax accounting of indirect taxes	Workshop 12-13	The order of accounting and calculation of the amount of indirect taxes payable to the budget		Study of the features of indirect taxation: the object of taxation, tax rates, the order of taxation and payment
Lecture 14-15	Tax accounting of direct taxes	Workshop 14-15	Target audience survey. The order of accounting and calculation of the amount of direct taxes payable to the budget		Study of the features of taxation of direct taxes: the object of taxation, tax rates, the order of taxation and payment
Lecture 16	Features of tax accounting of small businesses	Workshop 16	Accounting for the single tax and calculating the amount of the single tax for taxpayers of different groups		Study of criteria for assignment to small businesses. List of taxes and fees at the expense of which a single tax is paid

RECOMMENDED READING

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1. Економіка підприємництва : підручник / за ред. д.е.н. проф. Л. В. Фролової. Одеса: Бондаренко М.О., 2020. 708 с.
2. Облік і звітність в оподаткуванні : навч. посіб. / Г. М. Коптева. – Х.: Підручник НТУ «ХПІ», 2018. – 496 с.
3. Податковий кодекс України від 02.12.10 р. № 2755-VI (зі змін і доп.) [Електронний ресурс]. – Режим доступу : <<http://zakon4.rada.gov.ua>>.
4. Управлінський облік [Текст] : підручник / В. С. Лень. - 2-е вид., випр. - Київ : Каравела, 2017. - 260 с.
5. Управлінський облік [Текст] : навч. посібник / С. Ф. Голов. - Київ : Центр навчальної і практичної літератури, 2018. - 400 с.
6. Управлінський облік: підруч. для вузів / Л.В. Нападівська.- 2-ге вид., доопр. та доп. – К.: Київ. нац. торг.-екон. ун-т, 2010.- 648 с.
7. Фаріон І. Д., Писаренко Т. М. Управлінський облік [текст] : підруч. / [І. Д. Фаріон, Т. М. Писаренко]. – К. : Центр учбової літератури, 2012. – 792 с.
8. Управлінський облік: сучасна теорія і практика : [навчальний посібник] / Ю. Ю. Верланов, С. А. Бурлан, О. Ю. Верланов. – Миколаїв : Вид-во ЧДУ ім. Петра Могили, 2015. – 340 с.

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1. Котенко Л. М. Облік і звітність в оподаткуванні [текст]: навч. посіб. / Л. М. Котенко, Г. М. Фадєєва. – Х.: НТУ «ХПІ», 2014. – 486 с.
2. Облік і звітність в оподаткуванні : навч. посіб. / П. О. Куцик, О.А. Полянська. – Львів. Видавництво Львівського торговельно-економічного університету. 2017. 508 с.
3. Коптева Г. М., Мальцева А.О., Ніколаєнко О.О. Оподаткування діяльності сільськогосподарських виробників: сучасний стан та перспективи. Вісник Національного технічного університету «ХПІ». Серія: Актуальні проблеми розвитку українського суспільства, № 1. 2020. С. 95-100.
4. Аналіз розвитку акцизного оподаткування в Україні/ В.В. Фітільова, В.С. Сергієнко, Г.М. Коптева //«Актуальні проблеми управління та фінансово-господарської діяльності підприємства» - Вісник НТУ «ХПІ - Харків: НТУ ХПІ. – 2017. – №54 (1257) – С.138-143.
5. Осипова А.В., Коптева Г.М. Аналіз та оцінка тенденцій реформування податку на доходи фізичних осіб. Збірник наукових праць. Серія: Актуальні проблеми управління та фінансово-господарської діяльності підприємства. - Харків: НТУ ХПІ. – 2017. – №54 (1257) – С.106-110.
6. Управлінський облік та аналіз виробничих витрат [Текст] : монографія / О. Л. Михальська, В. Г. Швець ; КНУ. - Київ : Кондор, 2019. - 224 с.
7. Управлінський облік [Текст] : навч.-практичний посібник / В. П. Шило [та ін.]. - Київ : Кондор, 2012. - 302 с.
8. Чебанова Н.В., Ревуцька Л.Є. Управлінський облік: Навч. посібник. – Харків: УкрДУЗТ, 2016. – 218 с.
9. Карпенко О. В., Карпенко Д.В. Управлінський облік: Навч. посіб. — К.: Центр учбової літератури, 2012. — 296 с.

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 Management and tax accounting course program.