

# TAX SYSTEM

## 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<br>Management of Organizations and Administration | Department              | Management and Taxation  |
| Type of program            | Professional  | Language of instruction | Ukrainian  |

### LECTURER

Hanna Koptieva, [fadeyeva.kpi@gmail.com](mailto:fadeyeva.kpi@gmail.com)



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

Authored and coauthored 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 gaining theoretical knowledge about the organization and functioning of the tax system within the tax policy of the state. Mastering analytical methods and methods of calculating the main types of national and local taxes and fees, as well as consideration of the procedure for payment of direct and indirect taxes by legal entities and individuals. The study of the discipline will allow you to acquire skills in working with regulations and scientific literature on tax issues, to calculate the amount of taxes. |
| Course objectives            | To develop in the student theoretical ideas and practical skills on the organization and functioning of the tax system within the tax policy of the state.   |
| Types of classes and control | Lectures, workshops, consultations. The course ends with a final test  |
| Term                         | 6  |

|   |              |                  |    |                   |    |                    |    |
|---|--------------|------------------|----|-------------------|----|--------------------|----|
| Student workload (credits) / Type of course | 5 / Elective | Lectures (hours) | 32 | Workshops (hours) | 32 | Self-study (hours) | 86 |
|---|--------------|------------------|----|-------------------|----|--------------------|----|

|                     |   |
|---------------------|---|
| Program competences | 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.<br>GC08. Skills of information and communication technology usage. |
|---------------------|---|

SC02. The ability to analyze the results of organization activity, to compare them with the factors of the external and internal environment.  
 SC13. To understand the principles and rules of law and to use them in a professional activity.  
 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

| Learning outcomes   | Teaching and learning methods   | Forms of assessment<br>(continuous assessment CAS, final assessment FAS)  |
|---|---|---|
| LO 01. 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 conferences, case-based learning, student-peer feedback, problem-based learning | Written individual assignments (CAS), practical assessment (CAS), problem sheets (CAS), online tests (CAS), final online test (FAS)                 |
| LO2.1. To describe the content of the taxation system; to make tax calculations.  | Interactive lectures with presentations, discussions, workshop, reports   | Written individual assignments (CAS), practical assessment (CAS), peer small group presentations (CAS), online tests (CAS), final online test (FAS) |
| LO 06. To show skills of search, collecting, and analysis of information, calculation of indicators to substantiate management decisions.                                 | Research work, case-based learning, student-peer feedback, individual and teamwork, workshop  | Written individual assignments (CAS), practical assessment (CAS), data collection and reporting on fieldwork (CAS), final online test (FAS)         |
| LO2.4. To adapt existing methods and approaches to various business tasks, to perform the functions of a business integrator, to plan and to manage time resources.       | Interactive lectures with presentations, discussions, case-based learning, student-peer feedback, individual and teamwork, workshop             | Written individual assignments (CAS), peer small group presentations (CAS), online tests (CAS), final online test (FAS)                             |

### ASSESSMENT AND GRADING

| Ranges of points corresponding to grades | Score (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                 |  |                            |
|  | 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:** tasks and to solve practical assessment  
**60% Continuous assessment:**  
 • 40% practical assessment;  
 • 20% 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

|                      |   |                       |   |  |  |
|----------------------|---|-----------------------|---|--|--|
| <b>Lecture 1</b>     | The essence and types of taxes. Tax policy in the system of state regulation of the economy | <b>Workshop 1</b>     | Survey of the target audience, presentation of prepared reports   | <b>S<br/>e<br/>l<br/>f<br/>-<br/>s<br/>t<br/>u<br/>d<br/>y</b> | Independent elaboration of legislative and normative literature on taxation  |
| <b>Lecture 2</b>     | Organization of the tax system. State Fiscal Service of Ukraine                             | <b>Workshop 2</b>     | Survey of the target audience, discussion of the conflict of interests between the controlling body and taxpayers |  | Study of the organization of the tax system of Ukraine. Study of functions, rights and responsibilities of the controlling body. Study of the rights and responsibilities of taxpayers |
| <b>Lecture 3</b>     | Tax management  | <b>Workshop 3</b>     | Planning of tax revenues to the budget. Planning the tax burden on the enterprise                                 |  | Study of the basics and organization of tax administration, state tax planning and tax planning at the enterprise level  |
| <b>Lecture 4-5</b>   | Value added tax (VAT)   | <b>Workshop 4-5</b>   | Target audience survey (testing). Calculation of the amount of VAT payable to the budget or budget reimbursement  |  | Study of the procedure for registration of VAT payers. The procedure for electronic VAT accounting   |
| <b>Lecture 6</b>     | Excise tax  | <b>Workshop 6</b>     | Target audience survey (testing). Calculation of the amount of excise tax on various types of excisable goods     |  | Study of types of excisable goods, objects of taxation, tax rates. Procedure for excise taxation and terms of payment  |
| <b>Lecture 7-8</b>   | Corporate income tax  | <b>Workshop 7-8</b>   | Target audience survey (testing). Calculation of the amount of corporate income tax                               |  | Study of the peculiarities of taxation of some activities of economic entities. Accelerated depreciation and its scope   |
| <b>Lecture 9-10</b>  | Income tax  | <b>Workshop 9-10</b>  | Target audience survey (testing). Calculation of the amount of personal income tax                                |  | Study of the peculiarities of accrual and payment of certain types of income and their taxation  |
| <b>Lecture 11</b>    | Fee for resources and services (rent payments)  | <b>Workshop 11</b>    | Calculation of the amount of rent for different types of resources  |  | Study of types of resources and features of their taxation   |
| <b>Lecture 12</b>    | Local taxes and fees  | <b>Workshop 12</b>    | Survey (testing) of the target audience. Calculation of the amount of local taxes and fees payable                |  | Study of features of taxation of local taxes and fees: object of taxation, rates of taxes and fees, the order of taxation and payment  |
| <b>Lecture 13-14</b> | Simplified tax system   | <b>Workshop 13-14</b> | Calculation of 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.   |

|                      |             |                       |  |   |
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| <b>Lecture 15-16</b> | Tax evasion | <b>Workshop 15-16</b> | Discussion of types of tax offenses and accrual of penalties and fines. Specifics of money laundering. Offshore zones. | Study of organizational and legal support in the fight against money laundering |
|----------------------|-------------|-----------------------|--|---|

### RECOMMENDED READING

|  |   |  |  |
|--|---|--|--|
| <b>C<br/>o<br/>m<br/>p<br/>u<br/>l<br/>s<br/>o<br/>r<br/>y</b> | <ol style="list-style-type: none"> <li>1. Податковий кодекс України від 02.12.10 р. № 2755-VI (зі змін і доп.) Retrieved from <a href="http://zakon4.rada.gov.ua">http://zakon4.rada.gov.ua</a>.</li> <li>2. Коптева Г. М. (2018). <i>Облік і звітність в оподаткуванні</i>. Харків : Підручник НТУ «ХПІ». Retrieved from <a href="http://repository.kpi.kharkov.ua/bitstream/KhPI-Press/38562/1/Book_2018_Kopteva_Oblik_i_zvitnist.pdf">http://repository.kpi.kharkov.ua/bitstream/KhPI-Press/38562/1/Book_2018_Kopteva_Oblik_i_zvitnist.pdf</a></li> <li>3. Котенко Л. М., Фадєєва Г. М. (2014). <i>Облік і звітність в оподаткуванні</i>. Харків : НТУ «ХПІ». Retrieved from <a href="http://repository.kpi.kharkov.ua/bitstream/KhPI-Press/34827/1/Kotenko_Oblik_i_zvitnist_v_opodatkuванні_2014.pdf">http://repository.kpi.kharkov.ua/bitstream/KhPI-Press/34827/1/Kotenko_Oblik_i_zvitnist_v_opodatkuванні_2014.pdf</a></li> <li>4. Варналій З.С., Романюк М. В. (2019). <i>Податкова система</i>. Київ: Знання України.</li> <li>5. Волохова І. С., Дубовик О. Ю., Слатвінська М. О. та ін. (2019). <i>Податкова система</i>. Харків: Видавництво «Діса плюс». Retrieved from <a href="http://dspace.oneu.edu.ua/jspui/bitstream/123456789/9274/1/Податкова%20система%20навчальний%20посібник.pdf">http://dspace.oneu.edu.ua/jspui/bitstream/123456789/9274/1/Податкова%20система%20навчальний%20посібник.pdf</a></li> <li>6. Куцик П. О., Полянська О.А. (2017). <i>Облік і звітність в оподаткуванні</i>. Львів: Видавництво Львівського торговельно-економічного університету.</li> </ol> | <b>Re<br/>co<br/>m<br/>m<br/>en<br/>de<br/>d</b> | <ol style="list-style-type: none"> <li>1. Фролова Л. В. (2020) <i>Економіка підприємництва</i>. Одеса: Бондаренко М.О.</li> <li>2. Коптева Г. М., Мальцева А.О., Ніколаєнко О.О. (2020). Оподаткування діяльності сільськогосподарських виробників: сучасний стан та перспективи. <i>Вісник Національного технічного університету «ХПІ». Серія: Актуальні проблеми розвитку українського суспільства</i>, 1, 95–100. Retrieved from <a href="http://repository.kpi.kharkov.ua/bitstream/KhPI-Press/50347/1/vestnik_KhPI_2020_1_APRUS_Koptieva_Opodatkuвання.pdf">http://repository.kpi.kharkov.ua/bitstream/KhPI-Press/50347/1/vestnik_KhPI_2020_1_APRUS_Koptieva_Opodatkuвання.pdf</a></li> <li>3. Фітільова, В.В. , Сергієнко В.С., Коптева Г.М. (2017). Аналіз розвитку акцизного оподаткування в Україні. <i>Вісник Нац. техн. ун-ту "ХПІ" : зб. наук. пр. Темат. вип. : Актуальні проблеми управління та фінансово-господарської діяльності підприємства</i>, 54 (1257), 138–143. Retrieved from <a href="http://repository.kpi.kharkov.ua/bitstream/KhPI-Press/38601/1/vestnik_KhPI_2017_54_Serhienko_Analiz_rozvytku.pdf">http://repository.kpi.kharkov.ua/bitstream/KhPI-Press/38601/1/vestnik_KhPI_2017_54_Serhienko_Analiz_rozvytku.pdf</a></li> <li>4. Осипова А.В., Коптева Г.М. (2017). Аналіз та оцінка тенденцій реформування податку на доходи фізичних осіб. <i>Збірник наукових праць. Серія: Актуальні проблеми управління та фінансово-господарської діяльності підприємства</i>, 54 (1257), 106–110. Retrieved from <a href="http://repository.kpi.kharkov.ua/handle/KhPI-Press/38593?mode=full">http://repository.kpi.kharkov.ua/handle/KhPI-Press/38593?mode=full</a></li> <li>5. Гриньов А. В., Фадєєва Г. М. (2014). Формування податкової політики підприємства в сучасних економічних умовах. <i>Вісник Нац. техн. ун-ту "ХПІ" : зб. наук. пр. Темат. вип. : Актуальні проблеми управління та фінансово-господарської діяльності підприємства</i>, 4 (1047), 150–158. Retrieved from <a href="http://repository.kpi.kharkov.ua/handle/KhPI-Press/13586">http://repository.kpi.kharkov.ua/handle/KhPI-Press/13586</a></li> </ol> |
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### 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 Tax system course program.