

BASICS 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	Management of Organizations and Administration	Department	Management and taxation
Type of program	Educational and Professional	Language of instruction	English / Ukrainian

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 behaving, Analysis of entrepreneurial activity

GENERAL DESCRIPTION OF THE COURSE

Summary	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
Course objectives	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.
Types of classes and control	Lectures, workshops, consultations. The course ends with a final test
Term	7

Student workload (credits) / Type of course	5 / Elective	Lectures (hours)	16	Workshops (hours)	32	Self-study (hours)	102
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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. GC08. Skills of information and communication technology usage. SC02. he ability to analyze the results of organization activity, to compare them with the factors of the external and internal environment.
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Learning outcomes	Teaching and learning methods	Forms of assessment (continuous assessment CAS, final assessment FAS)
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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 civil 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 online test (FAS)
LO09. To demonstrate skills of interaction, leadership, and teamwork.	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 online test (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 online test (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 online test (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)

ASSESSMENT AND GRADING

Range of points corresponding to grades	core (points) for all types of learning activities	ECTS grading scale	The national grading scale	Allocation of grade points	100% Final assessment as a result of Final test (40%) and Continuous assessment (60%). 40% Final test: online test 60% Continuous assessment: <ul style="list-style-type: none"> • 25% practical assessment • 25% individual essays • 10% mid-term control
	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)		

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.
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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	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	Elements of tax as an economic category	Workshop 5-6	Basic tax theories	- s t u d y	Advantages and disadvantages of indirect taxation
Lecture 4	Tax classification and its tasks	Workshop 7-8	Research of advantages and disadvantages and implementation of direct and indirect taxes		Varieties of tax rates
Lecture 5	Tax transfer and tax burden	Workshop 9-10	Analysis of the tax burden in Ukraine and around the world		Tax management information support system
Lecture 6	Theoretical bases of construction of tax systems	Workshop 11-12	The essence and organization of the tax system		System and methods of control of tax payments
Lecture 7	Tax policy	Workshop 13-14	Comparison of tax systems in different countries		The essence and organization of the tax system
Lecture 8	Taxation in foreign countries	Workshop 15-16	Prospects for tax development in the world		Tax system in Ukraine, the main stages of its formation

RECOMMENDED READING

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1. Smith, S. (2015). Taxation. A very Short Introduction. Oxford : University Press.
2. Dowel, S. (2013). A History of Taxation and Taxes in England. Routledge. London : Taylor and Francis Group.
3. Cordes, J. J., Ebel, R. D., & Gravelle, J. (2005) The Encyclopedia of Taxation & Tax Policy. Washington : The Urban Institute Press.
4. Schreiber, U. (2013). International Company Taxation: An Introduction to the Legal and Economic Principles. New York. Springer.
5. Hongler P. (2021). International Law of Taxation. Oxford : University Press.
6. Shome, P. (2016). Insight Into Evolving Issues Of Taxation. Sanat Printers.

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1. Laukkanen, A. (2007) Taxation of Investment Derivatives. Amsterdam : Doctoral Series. Academic Council.
2. Lymer, A, & Hasseldine, J. (Ed.). (2002). The International Taxation System. New York : Springer Science + Media New York
3. Graham, J. R. (2006). A Review of Taxes and Corporate Finance. Hanover : Publishers Inc.
4. Viard, A. D., & Carroll R. Progressive Consumption Taxation: The X-Tax Revisited. Washington : American Enterprise Institute
5. Henrekson, M., & Stenkula, M. (2015). Swedish Taxation: Developments since 1862. Palgrave Macmillan US
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.

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 Basics of taxation course program.