

# 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   |
| Type of program            | Educational and Professional | Language of instruction | English  |

## LECTURER

Hanna Koptieva, [Hanna.Koptieva@khpi.edu.ua](mailto:Hanna.Koptieva@khpi.edu.ua)



Doctor of Economic Sciences (DSc (Economics)), Professor, Professor of the Management Department (NTU “KhPI”)

Authored and co-authored over 250 scientific publications. Teaches courses: Tax System, Managerial and Tax Accounting, Fundamentals of Taxation, Strategic change management, Fundamentals of Scientific Research

## 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 an exam  |
| Term                         | 6   |

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

### 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. 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  
 SSC2.2. The ability to identify areas of investment and to justify the effectiveness of real and financial investments.

| Learning outcomes  | Teaching and learning methods  | Forms of assessment<br>(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

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

## COURSE STRUCTURE AND CONTENT

|           |  |                |   |  |   |
|-----------|--|----------------|---|--|---|
| Lecture 1 | The economic essence of taxes and taxation       | Workshop 1-2   | Consideration of the tax system of Ukraine                              | S<br>e<br>l<br>f<br>-<br>s<br>t<br>u<br>d<br>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

|            |  |            |  |
|------------|--|------------|--|
| Compulsory | 1. Smith, S. (2015). Taxation. A very Short Introduction. Oxford : University Press.   | Additional | 1. Laukkanen, A. (2007) Taxation of Investment Derivatives. Amsterdam : Doctoral Series. Academic Council.   |
|            | 2. Dowel, S. (2013). A History of Taxation and Taxes in England. Routledge. London : Taylor and Francis Group.                           |            | 2. Lymer, A, & Hasseldine, J. (Ed.). (2002). The International Taxation System. New York : Springer Science + Media New York   |
|            | 3. Cordes, J. J., Ebel, R. D., & Gravelle, J. (2005) The Encyclopedia of Taxation & Tax Policy. Washington : The Urban Institute Press.  |            | 3. Graham, J. R. (2006). A Review of Taxes and Corporate Finance. Hanover : Publishers Inc.  |
|            | 4. Schreiber, U. (2013). International Company Taxation: An Introduction to the Legal and Economic Principles. New York. Springer.       |            | 4. Viard, A. D., & Carroll R. Progressive Consumption Taxation: The X-Tax Revisited. Washington : American Enterprise Institute  |
|            | 5. Hongler P. (2021). International Law of Taxation. Oxford : University Press.  |            | 5. Henrekson, M., & Stenkula, M. (2015). Swedish Taxation: Developments since 1862. Palgrave Macmillan US  |
|            | 6. Shome, P. (2016). Insight Into Evolving Issues Of Taxation. Sanat Printers.   |            | 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.   |
|            | 7. Облік і звітність в оподаткуванні : навч. посіб. / Г. М. Коптева. – 2-ге вид., доп і перероб. Х.: Підручник НТУ «ХПІ», 2021. – 492 с. |            | 7. Економіка підприємництва : підручник / за ред. д.е.н. проф. Л. В. Фролової. Одеса: Бондаренко М.О., 2020. 708 с.  |
|            |  |            | 8. Гриньов А. В. Формування податкової політики підприємства в сучасних економічних умовах / А. В. Гриньов, Г. М. Фадєєва // Вісник Нац. техн. ун-ту "ХПІ" : зб. наук. пр. Темат. вип. : Актуальні проблеми управління та фінансово-господарської діяльності підприємства. – Харків : НТУ "ХПІ". – 2014. – № 4 (1047). – С. 150-158. |

## 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.