

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

LECTURER

Hanna Koptieva, Hanna.Koptieva@khp.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

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	5

Student workload (credits) / Type of course	5 / Elective	Lectures (hours)	32	Workshops (hours)	16	Self-study (hours)	102
---------------------------------------------	--------------	------------------	----	-------------------	----	--------------------	-----

Program competences	GC01. The ability to exercise one's rights and responsibilities as a member of society, to realize the values of civil (democratic) society and the need for its sustainable development, the rule of law, human and civil rights and freedoms. GC08. Skills in the use of information and communication technologies. SK02. Ability to analyze the results of the organization, to compare them with the factors of external and internal environment. SK13. Understand the principles and norms of law and use them in professional activities.
---------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

SSC 2.1. Ability to collect and process primary accounting and management information;
SSC 2.2. Understand and be able to apply accounting and taxation systems

Learning outcomes	Teaching and learning methods	Forms of assessment (continuous assessment CAS, final assessment FAS)
LO 01. Know their rights and responsibilities 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 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)
LO 09. To plan and to organize an operational activities, to manage the business entity resources effectively.	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 12. To evaluate the legal, social, and economic implications of an organization's functioning.	Interactive lectures with presentations, discussion-based learning, case-based learning, student-peer feedback	Written individual assignments (CAS), assessment of the meaningful contribution to in-class discussions (CAS)
LO 16. To demonstrate skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical.	Interactive lectures with presentations, discussion-based learning, case-based learning, student-peer feedback	Written individual assignments (CAS), assessment of the meaningful contribution to in-class discussions (CAS)
LO2.1. To describe the content of the taxation system; to make tax calculations.	Research work (fieldwork), 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)
LO2.3. To make calculations and to evaluate the effectiveness of real and financial investments	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	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: <ul style="list-style-type: none">• 40% practical assessment;• 20% mid-term control (2 online tests)
	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 essence and types of taxes. Tax policy in the system of state regulation of the economy	Workshop 1	Survey of the target audience, presentation of prepared reports	S e l f - s t u d y	Independent elaboration of legislative and normative literature on taxation
Lecture 2	Organization of the tax system. State Fiscal Service of Ukraine		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
Lecture 3	Tax management	Workshop 2	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
Lecture 4-5	Value added tax (VAT)	Workshop 3	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
Lecture 6	Excise tax	Workshop 4	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
Lecture 7-8	Corporate income tax	Workshop 5	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
Lecture 9-10	Income tax	Workshop 6	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
Lecture 11	Fee for resources and services (rent payments)		Calculation of the amount of rent for different types of resources		Study of types of resources and features of their taxation
Lecture 12	Local taxes and fees	Workshop 7	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
Lecture 13-14	Simplified tax system		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.

Lecture 15-16	Tax evasion	Workshop 8	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

Compulsory	<ol style="list-style-type: none"> 1. Податковий кодекс України від 02.12.10 р. № 2755-VI (зі змін і доп.) [Електронний ресурс]. – Режим доступу : <http://zakon4.rada.gov.ua>. 2. Облік і звітність в оподаткуванні : навч. посіб. / Г. М. Коптева. – 2-ге вид., доп і перероб. Х.: Підручник НТУ «ХПІ», 2021. – 492 с. 3. Варналій З.С. Податкова система: [підручник] / З.С. Варналій, М.В. Романюк. – К.: Знання України, 2019. – 567 с. 4. Податкова система: Навчальний посібник / [Волохова І. С., Дубовик О. Ю., Слатвінська М. О. та ін.]; за заг. ред. І. С. Волохової, О. Ю. Дубовик. – Харків: Видавництво «Діса плюс», 2019. – 402 с. 5. Облік і звітність в оподаткуванні : навч. посіб. / П. О. Куцик, О.А. Полянська. – Львів. Видавництво Львівського торговельно-економічного університету. 2017. 508 с. 	Additional	<ol style="list-style-type: none"> 1. Економіка підприємництва : підручник / за ред. д.е.н. проф. Л. В. Фролової. Одеса: Бондаренко М.О., 2020. 708 с. 2. 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. 3. 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. 4. 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. 5. 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 Tax system course program.