

# FUNDAMENTALS OF TAXATION

## COURSE SYLLABUS

<b>Code and name of specialty</b>	073 – Management	<b>Institute</b>	Institute of Education and Science in Economics, Management and International Business
<b>Program name</b>	Management of Organizations and Administration	<b>Department</b>	Management
<b>Type of program</b>	Educational and Professional	<b>Language of instruction</b>	English / Ukrainian

### LECTURER

**Hanna Koptieva, [Hanna.Koptieva@khp.edu.ua](mailto: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, Fundamentals of Scientific Research**

### GENERAL DESCRIPTION OF THE COURSE

<b>Summary</b>	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
<b>Course objectives</b>	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.
<b>Types of classes and control</b>	Lectures, workshops, consultations. The course ends with a final test
<b>Term</b>	6

<b>Student workload (credits) / Type of course</b>	5 / Elective	<b>Lectures (hours)</b>	24	<b>Workshops (hours)</b>	12	<b>Self-study (hours)</b>	114
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<b>Program competences</b>	<p>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.</p> <p>GC08. Skills of information and communication technology usage.</p> <p>SC02. the ability to analyze the results of organization activity, to compare them with the factors of the external and internal environment.</p> <p>SC13. To understand the principles and rules of law and to use them in a professional activity.</p> <p>SC1.1. Ability to collect and process primary accounting and management information; understand and be able to apply accounting and auditing systems</p>
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Learning outcomes	Teaching and learning methods	Forms of assessment (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 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)
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)
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

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
	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 test (40%) and Continuous assessment (60%).  
**40% Final test:** online test  
**60% Continuous assessment:**

- 25% practical assessment
- 25% individual essays
- 10% mid-term control

#### 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	Content	Workshop	Content	Self-study
Lecture 1	The economic essence of taxes and taxation	Workshop 1	Consideration of the tax system of Ukraine	Tax policy strategy and tactics
Lecture 2	History of taxation		Historical development of the relationship regarding the tax collection	Evaluating the effectiveness of tax policy
Lecture 3-4	Elements of tax as an economic category	Workshop 2	Basic tax theories	Advantages and disadvantages of indirect taxation
Lecture 5	Tax classification and its tasks	Workshop 3	Research of advantages and disadvantages and implementation of direct and indirect taxes	Varieties of tax rates

Lecture 6	Tax transfer and tax burden	Workshop 4	Analysis of the tax burden in Ukraine and around the world	Tax management information support system
Lecture 7-8	Theoretical bases of construction of tax systems		The essence and organization of the tax system	System and methods of control of tax payments
Lecture 9-10	Tax policy	Workshop 5	Comparison of tax systems in different countries	The essence and organization of the tax system
Lecture 11-12	Taxation in foreign countries	Workshop 6	Prospects for tax development in the world	Tax system in Ukraine, the main stages of its formation

### RECOMMENDED READING

<b>Compulsory</b>	<ol style="list-style-type: none"> <li>1. Smith, S. (2015). Taxation. A very Short Introduction. Oxford : University Press.</li> <li>2. Dowel, S. (2013). A History of Taxation and Taxes in England. Routledge. London : Taylor and Francis Group.</li> <li>3. Cordes, J. J., Ebel, R. D., &amp; Gravelle, J. (2005) The Encyclopedia of Taxation &amp; Tax Policy. Washington : The Urban Institute Press.</li> <li>4. Schreiber, U. (2013). International Company Taxation: An Introduction to the Legal and Economic Principles. New York. Springer.</li> <li>5. Hongler P. (2021). International Law of Taxation. Oxford : University Press.</li> <li>6. Shome, P. (2016). Insight Into Evolving Issues Of Taxation. Sanat Printers.</li> <li>7. Облік і звітність в оподаткуванні : навч. посіб. / Г. М. Коптева. – 2-ге вид., доп і перероб. Х.: Підручник НТУ «ХПІ», 2021. – 492 с.</li> </ol>	<b>Additional</b>	<ol style="list-style-type: none"> <li>1. Laukkanen, A. (2007) Taxation of Investment Derivatives. Amsterdam : Doctoral Series. Academic Council.</li> <li>2. Lymer, A, &amp; Hasseldine, J. (Ed.). (2002). The International Taxation System. New York : Springer Science + Media New York</li> <li>3. Graham, J. R. (2006). A Review of Taxes and Corporate Finance. Hanover : Publishers Inc.</li> <li>4. Viard, A. D., &amp; Carroll R. Progressive Consumption Taxation: The X-Tax Revisited. Washington : American Enterprise Institute</li> <li>5. Henrekson, M., &amp; Stenkula, M. (2015). Swedish Taxation: Developments since 1862. Palgrave Macmillan US</li> <li>6. Oestreicher, A., &amp; Hammer, M. (2013). Taxation of Income from Domestic and Cross-border Collective Investment: A Qualitative and Quantitative Comparison. New York : Springer Science + Business Media.</li> <li>7. Економіка підприємництва : підручник / за ред. д.е.н. проф. Л. В. Фролової. Одеса: Бондаренко М.О., 2020. 708 с.</li> <li>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.</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 course program.