



Syllabus Course Program



FUNDAMENTALS OF TAXATION

Specialty

073 – Management

Educational program

Business-administration

Level of education

Bachelor's level

Semester

6

Institute

Institute of Education and Science in Economics,
Management and International Business

Department

Accounting and finance (205)

Course type

Special (professional), Elective

Language of instruction

English

Lecturers and course developers

**Oleksandr Manoylenko**

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D.Sc. (Economics) Professor, Head of Accounting and Finance Department, Institute of Economics, Management and International Business, NTU "KhPI"

Authored and co-authored over 200 scientific and methodological publications. Senior lecturer of courses "Financial engineering, Blockchain technology in business financing, Economic diagnostics and forecasting, Tax system, Fundamentals of taxation"

More about the lecturer on the department's website

<http://web.kpi.kharkov.ua/acctfin/pro-kafedru/professors-ko-vikladats-kij-sklad/manojlenko-oleksandr-volodimirovich/>

General information

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 and goals

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.

Format of classes

Lectures, Workshops, consultations, self-study. Final control in the form of an exam

Competencies

GC01. The ability to realize one's own rights and duties as a member of society, understand the values of civil (democratic) society and the need for its sustainable development, the rule of law, human and civil rights and freedoms in Ukraine.

GC04. The ability to apply knowledge in practical situations.

GC05. Knowledge and understanding of the subject area and understanding of the professional activity.
GC06. The ability to communicate in the official language of Ukraine both orally and in writing.
SC02. The ability to analyze the results of an organization's activity, to compare them with the factors of the external and internal environment
SC06. The ability to act in a socially responsible and conscientious manner.
SC13. To understand the principles and rules of law and to use them in the professional activity
SSC2.1. The ability to collect and process the primary accounting and managerial information; to understand accounting and taxation systems

Learning outcomes

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.
LO 12. To evaluate the legal, social, and economic outcomes of an organization's functioning.
LO2.1. To describe the content of the elements of the taxation system; to do tax calculations.

Student workload

The total volume of the course is 90 hours (3 ECTS credits): Lectures - 12 hours, Workshops - 24 hours, self-study - 54 hours.

Course prerequisites

The course is initial and it requires knowledge at the level of secondary education

Features of the course, teaching and learning methods, and technologies

Presentations, discussions, workshops, case-based learning, individual and teamwork, research work, Study materials are available to students through OneDrive, Google-classroom.

Program of the course

Topics of the lectures

Topic 1. The economic essence of taxes and taxation
Topic 2. History of taxation
Topic 3. Tax transfer and tax burden
Topic 4. Theoretical bases of construction of tax systems.
Topic 5. Tax policy
Topic 6. Taxation in foreign countries

Topics of the workshops

Topic 1. Consideration of the tax system of Ukraine. Varieties of tax rates
Topic 2. Historical development of the relationship regarding the tax collection
Topic 3. Analysis of the tax burden in Ukraine and around the world. System and methods of control of tax payments
Topic 4. The essence and organization of the tax system. Advantages and disadvantages of indirect taxation
Topic 5. Evaluating the effectiveness of tax policy. Tax management information support system
Topic 6. Comparison of tax systems in different countries. Prospects for tax development in the world

Topics of the laboratory classes

no laboratory classes.

Self-study

Writing a critical essay "Comparison of functions in different types of taxes", " Comparison of tax systems of different countries".
Consideration of the taxpayer's tax return
Calculation task

Course materials and recommended reading

1. Smith, S. (2015). Taxation. A very Short Introduction. Oxford : University Press.
2. Schreiber, U. (2013). International Company Taxation: An Introduction to the Legal and Economic Principles. New York. Springer.
3. Hongler P. (2021). International Law of Taxation. Oxford : University Rress.
4. Податковий кодекс України. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text>
5. Коптєва Г. М. Облік і звітність в оподаткуванні : навч. посіб. / Г. М. Коптєва. – Х. : Вид-во «Підручник НТУ «ХПІ»», 2018. – 493 с.
6. Wslliam D. Popkin Introduction to taxation. Introduction to taxation / William D. Popkin, Walter D. Foskett Professor Emeritus of Law, Indiana University Maurer School of Law. -- Sixth edition.
7. 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.

Assessment and grading

Criteria for assessment of student performance, and the final score structure

- 100% Final assessment as a result of final test (20%) and Continuous assessment (80%).
- 20% Final online test
- 80% Continuous assessment:
- 50% practical assessment (including problem sheets, reporting on individual work, and case-studies);
 - 30% term control (online quiz).

Grading scale

Total points	National	ECTS
90–100	Excellent	A
82–89	Good	B
75–81	Good	C
64–74	Satisfactory	D
60–63	Satisfactory	E
35–59	Unsatisfactory (requires additional learning)	FX
1–34	Unsatisfactory (requires repetition of the course)	F

Norms of academic integrity and course policy

The student must adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to demonstrate discipline, good manners, kindness, honesty, and responsibility. Conflict situations should be openly discussed in academic groups with a lecturer, and if it is impossible to resolve the conflict, they should be brought to the attention of the Institute's management.

Regulatory and legal documents related to the implementation of the principles of academic integrity at NTU "KhPI" are available on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

Approval

Approved by

Date, signature

Head of the department
Oleksandr MANOYLENKO

Date, signature

Guarantor of the educational program
Olena PROKHORENKO

