



Syllabus Course Program



Taxation

Specialty**Institute**

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

Specialization**Department**

Accounting and finance (205)

Educational program**Course type**

Optional

Level of education

First (bachelor's level)

Form of study

Full-time

Semester

5

Language of instruction

English

Lecturers and course developers

**Tetiana Nazarova**

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Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Finance (NTU "KhPI") The author of more than 50 scientific and educational and methodical publications. Leading lecturer on courses: "Finance", "Tax system", "Budget system"

[More about the lecturer on the department's website](#)

General information

Summary

The course is aimed at providing students with a deep and thorough understanding of the theoretical and practical aspects of the tax system, the organization of the work of fiscal authorities, the determination, coordination and payment of tax payments, the implementation of a strategy for voluntary tax payment, the procedure for calculating, declaring and repaying tax liabilities for the main budget-forming taxes.

Course objectives and goals

Formation of a system of theoretical knowledge and practical skills regarding financial relations related to the forced alienation and redistribution of part of the value of the gross domestic product in order to form a national fund of monetary resources.

Format of classes

Lectures, consultations, self-study. Final control in the form of an differentiated grading.

Competencies

Ability to think abstractly, analyze and synthesize.

Ability to apply knowledge in practical situations.

Ability to learn and master modern knowledge.

Ability to search, process and analyze information from various sources.

Ability to maintain an appropriate level of knowledge and constantly improve one's professional training.

Learning outcomes

Know and understand the theoretical foundations and principles of financial science, the features of the functioning of financial systems.

Know the mechanism of functioning of public finances, including budget and tax systems, finances of business entities, finances of households, financial markets, banking system and insurance.

Possess methodological tools for diagnosing the state of financial systems (public finances, including budget and tax systems, finances of business entities, finances of households, financial markets, banking system and insurance).

Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the results obtained.

Student workload

The total scope of the discipline is 120 hours. (4 ECTS credits): lectures – 32 hours, practical activities – 16 hours, self-study – 72 hours.

Course prerequisites

The discipline is based on the academic disciplines of the field of knowledge 07 - Management and Administration

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

Problem-oriented lectures are one of the key elements of studying the discipline "Taxation", as they allow combining the consideration of theoretical material with the analysis of real tax situations. Such lectures consistently reveal the norms of tax legislation, while at the same time formulating problematic issues regarding their practical application, the impact of taxes on the behavior of taxpayers, budget revenues and economic development. Students are involved in discussing debatable aspects of tax policy, contradictions of the tax burden on business and households, which stimulates the development of critical thinking and argumentation skills.

Problem-oriented seminar classes involve the study of specific topics (issues) from the course through the analysis of cases, legislative changes, official explanations of the State Tax Service and judicial practice. They are aimed at developing in applicants the skills to apply tax norms to typical and atypical situations, identify tax risks, and propose options for legal optimization of taxation.

The case method is the study of real or close to real tax situations (taxation of enterprises, individuals, local taxes, VAT, etc.), which allows bringing the educational process closer to the practice of taxpayers and regulatory authorities. Case study stimulates independent search for solutions, forms the ability to quickly navigate changes in tax legislation and defend the chosen position with arguments.

Program of the course

Academic classes

Lectures

| Topics of the lectures | Hours |
|---|-------|
| Topic 1. Theoretical foundations of taxation | 2 |
| Definition of taxes, their characteristic features. Functions of taxes. Elements of tax. Classification of taxes, its features. Types of direct taxes. Types of indirect taxes. | |
| Topic 2. Tax system and ensuring its functioning | 4 |
| The concept of the tax system and requirements for it. Structural structure of the tax system. Principles of taxation. Tax policy: the concept of tax policy and its directions. The essence of tax regulation of the economy. The tax system in Ukraine, the main stages of its formation. Legislative and organizational support for the functioning of the tax system. | |

| | |
|--|-----------|
| Topic 3. Tax policy in the system of state regulation of the economy | 4 |
| The essence of tax policy in the system of state regulation of the economy. Types of tax policy. Principles of tax policy formation. Strategy and tactics of tax policy. Assessment of the effectiveness of tax policy. | |
| Topic 4. Taxation of personal income | 2 |
| Basics of taxation of personal income. Characteristics of taxpayers. Characteristics of objects of taxation. Tax rates on personal income. Procedure for calculating, withholding, paying and transferring tax to the budget. Procedure for submitting an annual declaration of property status and income. Features of taxation of certain types of income. Military levy. Unified social contribution | |
| Topic 5. Corporate income tax | 4 |
| Profit taxation in the system of taxes on enterprises and organizations. Object of taxation. Procedure for generating income for taxation purposes. Taxation of commodity-barter transactions, transactions with related parties. Benefits from income tax, types of benefits, their direction and regulatory purpose. Procedure for calculating and paying income tax. | |
| Topic 6. Value Added Tax | 4 |
| The essence of value added tax, its origin and development. Taxpayers and tax rates. The procedure for registering as a VAT payer. The procedure for calculating value added tax. Tax liabilities and tax credit when calculating value added tax. VAT declaration, its content, procedure for drawing up. Deadlines for submitting declarations. | |
| Topic 7. Excise tax | 2 |
| Excise tax as a form of specific excise duties. Features of excise taxation in Ukraine. Subjects and objects of excise tax. Payers of excise duty, object of taxation. List of excisable goods and excise tax rates. Excise tax reporting. | |
| Topic 8. Environmental tax and rent | 2 |
| Environmental taxation as a tool for implementing the state's environmental policy and rent taxation as a mechanism for extracting part of the excess profits in favor of the owner of natural resources. | |
| Topic 9. Local taxes and fees | 2 |
| Single tax. Procedure for calculating and paying tax on real estate other than land in Ukraine. Procedure for calculating and paying transport tax. Tourist fee. Fee for parking spaces for vehicles. | |
| Topic 10. Resource taxation | 2 |
| Fundamentals of resource taxation. Principles of establishing fees for resources. Forest income, its essence and purpose. Types of forest income. Fee for water withdrawn from water management systems, its payers. Fee for land as a tool for the rational use of land transactions. Fundamentals of constructing a land tax: payers, object of taxation, rates. | |
| Topic 11. Customs and tariff regulation | 2 |
| Fundamentals of customs affairs. Customs duties as a source of budget revenue, customs policy. Import and export duties. Customs clearance. Customs declaration. Customs declaration, procedure for its submission. Determination of customs value based on value addition. Goods that are not subject to taxation when imported into the customs territory of Ukraine. Procedure for calculating and paying customs payments to the budget. | |
| Topic 12. Tax optimization and tax evasion | 2 |
| The essence of tax optimization and tax evasion. Methods of tax evasion in Ukraine. Financial and legal aspects of liability for tax evasion | |
| Total hours | 32 |

Workshops

| Topics for workshops/seminars | Hours | Weighting coefficients α |
|---|-------|---------------------------------|
| <p>Topic 1. Theoretical foundations of taxation. Topic 2. Tax system and ensuring its functioning</p> <p>The economic essence of tax, features and principles of taxation, classification of taxes (direct/indirect, national/local) are considered. The differences between taxes, fees and other mandatory payments are analyzed. Examples of specific taxes in Ukraine under the Tax Code are discussed. The structural elements of the tax system and its institutional structure are studied. The elements of the tax (payer, object, base, rate, benefits, payment terms) and the general principles of building the tax system are considered. The advantages and disadvantages of the current tax system of Ukraine are analyzed.</p> | 2 | 0,15 |
| <p>Topic 3. Tax policy in the system of state regulation of the economy. Tax management</p> <p>The content of tax policy, its goals, instruments and role in fiscal and macroeconomic regulation are considered. Tax policy models (restrictive, stimulating, neutral) and their impact on economic growth are analyzed. The tax policy of Ukraine under martial law and post-war recovery is discussed. The goals, objectives and instruments of tax management at the enterprise level are discussed. Approaches to tax planning, assessment of tax burden and tax risk management are considered. Examples of legal optimization of taxation and typical mistakes of taxpayers are analyzed.</p> | 2 | 0,15 |
| <p>Topic 4. Taxation of personal income</p> <p>The object and base of personal income tax, rate, tax social benefits, tax discount are considered. The mechanism of tax withholding by a tax agent and submission of an annual declaration are analyzed. Practical situations of taxation of wages, additional benefits, investment income are analyzed.</p> | 2 | 0,15 |
| <p>Topic 5. Corporate Income Tax</p> <p>The procedure for forming the object of taxation by corporate income tax, the composition of income and expenses, tax differences are considered. Rates, benefits, and features of taxation of certain categories of payers are discussed. Examples of determining tax profit based on financial reporting data are analyzed.</p> | 2 | 0,15 |
| <p>Topic 6. Value Added Tax</p> <p>The economic essence of VAT and its place in the system of indirect taxes are examined. The object of taxation, base, rates, benefits, tax credit mechanism and tax liabilities are detailed. Practical examples of filling out a tax invoice and calculating VAT on business transactions are analyzed.</p> | 2 | 0,15 |
| <p>Topic 7. Excise tax. Topic 8. Environmental tax and rent</p> <p>The main elements of the excise tax are studied - payers, object and tax base, rates, calculation procedure and payment terms - with the implementation of calculation tasks for determining the amounts of tax when selling and importing excisable goods. Next, the environmental tax is analyzed as a form of payment for environmental pollution: payers, objects (emissions, discharges, waste disposal), tax base, rate system are determined, and the procedure for calculating tax liabilities for conditional enterprises of various types of activity is practically worked out. Special attention is paid to rent as a payment for the use of natural resources, its types, payers, objects and composition of rent payments are studied, as well as the features of declaring these liabilities in accordance</p> | 2 | 0,15 |

with the Tax Code of Ukraine. As a result, applicants acquire practical skills in applying tax legislation when calculating excise tax, environmental tax, and rental payments, and understand their role in generating budget revenues and regulating the impact of economic activity on the environment.

Topic 9. Local taxes and fees

2

0,15

The legal nature of local taxes and fees, their difference from state taxes and their role in forming the financial capacity of territorial communities are considered. The list of local taxes and fees established by the Tax Code of Ukraine is analyzed, in particular, property tax (tax on real estate other than land, transport tax, land fee), single tax, fee for parking spaces for vehicles and tourist fee, as well as the powers of local governments to establish rates, benefits and payment procedures within the limits specified by law. Students work out the elements of local taxes (payers, object, tax base, rates, tax period), get acquainted with specific decisions of local councils on the introduction of local taxes and fees and perform practical tasks on calculating the amounts of property tax, single tax, tourist fee for conditional payers.

Topic 10. Resource taxation. Topic 11. Customs and tariff regulation

2

0,15

The system of resource taxation through rent is considered, in particular its composition according to the Tax Code of Ukraine (fee for the use of subsoil for the extraction of minerals, water, forest, other natural resources), as well as the main elements of rent payments - payers, objects, tax base, rates and the procedure for declaring tax liabilities. Students work out examples of calculating rent for the use of subsoil based on conditional data on the volumes of extracted minerals and their value, analyze official explanations of the State Tax Service on filling out a tax declaration on rent and typical mistakes of payers. In the part of customs and tariff regulation, the essence of customs policy and its role in regulating foreign economic activity are studied, types of duties (import, export, seasonal, special, anti-dumping, compensatory), principles of customs tariff formation and its impact on the protection of the national producer and filling the budget. The legal basis for establishing import and export duty rates is separately analyzed, taking into account the provisions of the Customs Tariff of Ukraine and the international obligations of the state, and open data sets on current duty rates for various product groups are also used. Examples are used to solve problems on determining the amount of duty when importing goods, and the fiscal and regulatory consequences of changing customs rates are compared, which allows applicants to develop practical skills in applying resource taxation tools and customs and tariff regulation in real economic activities.

Total hours

16

$$\sum_{i=1}^n a_i = 1.2$$

Laboratory classes

There are no laboratory classes within the scope of the discipline.

Control works

| Topics for control works | Weighting coefficients b |
|--|----------------------------|
| Comprehensive test work on the course "Taxation" | 1,6 |
| Topic. Tax system of Ukraine: structure, main types of taxes and their role in state regulation of the economy (VAT, excise, customs, income tax, personal income tax, property and local taxes). | |
| Total | $\sum_{i=1}^m b_i=1.6$ |

Self-study

Independent work includes independent study of theoretical material and completion of an individual task (essay).

Work on theoretical materials

| Topics for self-study | Hours |
|---|-------|
| Topic 1. Historical evolution of tax systems and the formation of taxation principles | 4 |
| The development of taxation from compulsory fees and tributes to modern tax systems built on legally enshrined principles is revealed. The stages of the formation of the fiscal, regulatory and distributive role of taxes and the formation of the principles of universality, equality, justice and economic justification of taxation are analyzed. | |
| Topic 2. International tax policy models: experience of EU countries | 4 |
| International tax policy models: experience of EU countries The approaches of EU countries to building tax systems, the ratio of direct and indirect taxation, the level of tax burden are considered. The instruments of tax policy coordination in the EU, the avoidance of double taxation and the prevention of harmful tax competition between jurisdictions are analyzed. | |
| Topic 3. Simplified taxation systems for small businesses: advantages, risks, directions of reform | 4 |
| The role of simplified taxation regimes in supporting small businesses, reducing the administrative burden and stimulating the exit of businesses "from the shadows" is investigated. The risks of abuse, the use of the simplified system by large businesses are outlined and directions for its reform are proposed, taking into account European practice and the National Revenue Strategy until 2030. | |
| Topic 4. Tax benefits and preferences: economic feasibility, fiscal losses, criteria for assessing effectiveness | 4 |
| Types of tax benefits and preferences are analyzed, their impact on investment activity, industry development and social policy. Approaches to measuring fiscal losses from benefits, criteria for assessing their effectiveness and the need to introduce transparent accounting of budget tax expenditures are considered. | |
| Topic 5. Digitalization of tax administration: electronic taxpayer's office, e-audit, risk-based control | 5 |
| The possibilities of the electronic taxpayer's office for submitting reports, paying taxes and receiving service support online are studied. The implementation of e-audit and risk-based approaches to selecting taxpayers for inspections as tools for increasing the efficiency of control and reducing administrative pressure on honest business are considered | |
| Topic 6. International taxation: preventing base erosion and profit shifting | 5 |
| The BEPS (Base Erosion and Profit Shifting) mechanisms and typical profit shifting schemes to low-tax jurisdictions are studied. The main actions of the OECD BEPS Plan, Ukraine's | |

participation in its implementation, and tools for countering aggressive tax planning by transnational corporations are analyzed.

Topic 7. Tax burden and its impact on investment attractiveness and competitiveness of the economy 5

The methods of calculating the total tax burden and its distribution between sectors of the economy are considered. It is analyzed how the level and structure of tax payments affect investors' decisions, the business climate, the productivity of enterprises and their ability to compete in domestic and foreign markets.

Topic 8. Shadow economy and tax culture: factors of tax evasion and tools for their legalization 5

The reasons for the shadow economy are investigated, including the high tax burden, corruption, distrust of state institutions and the low level of tax culture. The tools for de-shadowing are considered - improving tax legislation, strengthening control, capital amnesties, the development of electronic services and educational measures aimed at forming a responsible attitude of taxpayers towards paying taxes.

Total hours 36

Topics for individual assignments

An individual task involves writing an essay, revealing a selected topic, demonstrating the ability to analyze information and prepare text documents in accordance with the purpose of the academic discipline. The applicant chooses a specific topic within the general topic in agreement with the teacher. Report size: 5-10 pages of the main text. The report must be prepared in accordance with the requirements given in the literary source [2]. The task is completed during the academic weeks and submitted for verification before the exam week.

Topics for individual assignments

Topic 1. Analysis of the structure of the tax system of Ukraine and assessment of its compliance with taxation principles (based on materials from the selected industry/region).

Topic 2. Tax policy of Ukraine in the post-war period: directions of reform and their impact on economic recovery.

Topic 3. Assessment of the effectiveness of tax management at a specific enterprise: tax burden, risks, optimization reserves.

Topic 4. Value-added tax in the activities of business entities: problems of accounting, declaration and VAT reimbursement (on the example of a selected enterprise or industry).

Topic 5. The role of excise tax and customs duties in regulating the market of excisable goods and foreign economic activity of Ukraine.

Topic 6. Corporate income tax: the impact of tax differences on the financial results and investment activity of companies.

Topic 7. Local taxes and fees as a tool for strengthening the financial self-sufficiency of territorial communities (on the example of a specific community/city).

Topic 8. Tax shifting and tax evasion: economic consequences for the budget and business and countermeasures by the state.

Total hours 32

Total $\sum_{i=1}^n c_i=1,2$

Non-formal education

The applicant has the opportunity to re-enroll individual topics of the discipline by: completing professional courses or trainings, online education, professional internships, in a field that meets the educational goals of the discipline.

For enrollment, it is necessary to provide: a certificate (electronic or printed) of completion of the course/internship, a description of the training program indicating the content of the topics, scope and duration.

Recommended training courses, internships

Online course "Online training from the State Tax Service of Ukraine"

A free basic course that collects materials on the administration of basic taxes (VAT, income tax, personal income tax, excise duties), transfer pricing, international taxation, the work of the electronic office, reporting and use of the services "Electronic office", "Pulse", e-reporting, etc. . Link: <https://tax.gov.ua/baneryi/onlayn-navchannya>

After successfully completing the course, the opportunity to enroll the topic as a practically oriented component of Topic 4 "Taxation of individual income" - 2 hours and Topic 5 "Corporate income tax" - 2 hours, Topic 6 "VAT" - 2 hours.

Literature, training materials, and information resources

Main literature

Кодекс етики академічних взаємовідносин та доброчесності Національного технічного університету «Харківський політехнічний інститут» : СУЯ ХПІ-ВЗЯОД-МР/10.1:2023. Харків, 2023. URL:

<https://blogs.kpi.kharkov.ua/v2/nv/wp-content/uploads/sites/43/2024/04/Kodeks-etyky-akademichnyh-vzayemovidnosyn-ta-dobrochesnosti-Natsionalnogo-tehnichnogo-universytetu-Harkivskiy-politehnicnij-institut-.pdf>

2. Система стандартів з організації навчального процесу. Текстові документи у сфері навчального процесу. Загальні вимоги до виконання : СТЗВО-ХПІ-3.01-2025. Харків, 2025. URL:

<https://blogs.kpi.kharkov.ua/v2/metodotdel/wp-content/uploads/sites/28/2025/06/STZVO-HPI-3.01-2025-2.pdf>.

3. Крисоватий А. І., Панасюк В. М., Мельничук І. В. Основи обліку і оподаткування (е-видання). Тернопіль : ЗУНУ, 2023. 565 с.

4. Біляк Ю. В., Тітенко З. М. Податкова система : навч. посіб. Нац. ун-т біоресурсів і природокористування України. Київ : НУБіП України, 2021. 633 с.

5. Податковий кодекс України : Кодекс України від 02.12.2010 № 2755-VI. URL: <https://tax.gov.ua/nk>.

Additional materials

1. Kuzmynchuk N., Kutsenko T., Nazarova T., Druhova E. Analyses dynamics of taxpayers behavior fating the influence of social-psychological factors. *Problems and Perspectives in Management*. 2017. Vol. 15, Issue 3. P. 98–107. URL: [Formation of duty behavior with consideration of the presence of the non-governmental economy](#).

2. Назарова Т. Ю., Шевченко М. М. Місце податкового менеджменту в системі управління державними фінансами в умовах воєнного стану. *Вісник Національного технічного університету «Харківський політехнічний інститут» (економічні науки)*. 2022. № 3. С. 38–41. URL: [МІСЦЕ ПОДАТКОВОГО МЕНЕДЖМЕНТУ В СИСТЕМІ УПРАВЛІННЯ ДЕРЖАВНИМИ ФІНАНСАМИ В УМОВАХ ВОЄННОГО СТАНУ | Вісник Національного технічного університету "Харківський політехнічний інститут" \(економічні науки\)](#).

3. Назарова Т. Ю., Шевченко М. М., Татаринцева Ю. Л. Особливості бюджетного та податкового процесу в умовах воєнного стану. *Вісник Національного технічного університету «Харківський політехнічний інститут» (економічні науки)*. 2023. № 6. С. 45–51. URL: [Особливості бюджетного та податкового процесу в умовах воєнного стану](#).

Information resources

1. Податки, збори, платежі : офіційний портал Державної податкової служби України – розділ зі структурованою інформацією про загальнодержавні та місцеві податки, форми звітності та роз'яснення. URL: <https://tax.gov.ua/zakonodavstvo/podatki-ta-zbori/>.

Grading system

The academic achievements of a higher education student are determined by the criteria and the system of assessment of students' knowledge and skills, which is used at NTU "KhPI" (<https://blogs.kpi.kharkov.ua/v2/nv/wp-content/uploads/sites/43/2025/03/Polozhennya-pro-kryteriyi-otsinyuvannya-znan-ta-vmin-i-pro-rejtyng-zdobuvachiv.pdf>).

Ongoing assessment is carried out during practical classes as well as through control works.

Final assessment is performed either based on the results of a differentiated grading test or by accumulating grades from individual types of work, provided that the student has completed all forms of ongoing control activities.

If a student completes the control works of the discipline during the control event, but does not have results from ongoing assessment (practical classes), the student cannot be certified in the discipline until the current academic debt is cleared.

The calculated quantitative value of the final grade is determined by the formula:

$$G = \Sigma(Ci \times Gi) / \Sigma Ci$$

where:

G – final grade for the discipline, in points;

Ci – number of credits (weighting coefficient) for the i-th type of work;

Gi – grade in quantitative form (points) for the i-th type of work.

The evaluation of each type of class (Gi) is carried out on a 100-point scale.

Distribution of credits by types of work

| Types of work | Number of credits/ weighting coefficient (Ci) | Max grade (Gi), points | Ci×Gi (Max) |
|-----------------------|---|------------------------|-----------------------------|
| Practical work | 1,2 | 100 | 120 |
| Control works | 1,6 | 100 | 160 |
| Individual assignment | 1,2 | 100 | 120 |
| | $\Sigma Ci=4$ | | $\Sigma Ki \times Oi = 400$ |

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

Students 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

30.08.2025

**Head of the
department**
Oleksandr MANOYLENKO