



Entitlement

Tax and Taxation, 6 ECTS

Prerequisites

B1 level of English language

Main aim

To provide knowledge about the importance of taxation in the business decisions, their importance in the state income formation, to provide abilities to carry out independently certain fiscal procedures using modern communication means.

Summary

The tax concept of tax classification and tax principles are given. An overview of tax history concept and their concept in different historical periods is given. The analysis of tax revenue to Gross Domestic Product is made. The legal acts and other normative documents, regulating the fees and tax administration is introduced, assessment of their importance in financial management is done. The ways of how to perform certain tax procedures using modern communication means are presented. Taxation theoretical tasks and practical situation assessment is given.

Learning Outcomes

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| 1. | Tax analysis using recent communications tools. |
| 2. | Analysis of tax theories. Analysis of tax regulation. |
| 3. | Calculation of taxes, filling forms. Finding optimal tax model for business. |
| 4. | Understanding taxing rules for business. Discovering international tax planning, tax avoidance and tax evasion. |

Syllabus

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|----|------------------------------------------|
| 1. | Tax role and impact on state's economic. |
| 2. | Direct taxes. |
| 3. | Indirect taxes. |
| 4. | International taxation basics. |

Evaluation procedure of knowledge and abilities

$FE = 0,3 \cdot X1 + 0,3 \cdot X2 + 0,4 \cdot X3$, as
FE – final evaluation;
X1 – discussion posts (comments);

X2 – main discussion posts,
X3 – Exam