

TAXES AND TAXATION

ANNOTATION TO THE PRACTICE PROGRAM OF HIGHER EDUCATION INSTITUTIONS

Specialty 1-25 01 04 «Finance and credit»

	STUDY MODE	
	full-time	part-time
Year	2	3
Semester	4	5
Lectures, hours	34	8
Practical classes, hours	34	8
In-class test (semester, hours)		5, 2
Exam, semester	4	5
Contact hours	68	18
Independent study, hours	76	126
Total course duration in hours / credit units	144/4	

1. Course outline

The purpose of the discipline is to develop in students the skills and abilities to participate in tax relations as an entrepreneur, financial worker of organizations or an official of state authorities, based on knowledge of the main provisions of the tax legislation of the Republic of Belarus, which can contribute to the development of creative thinking and increase professional level.

2. Course learning outcomes

Upon completion of the course, students will be expected to know:

- basic concepts and categories of tax legislation;
 - the specifics of the formation and functioning of the tax system of the Republic of Belarus;
 - methodology for calculating basic taxes, dues (duties) and the application of special taxation regimes;
 - tools and methods of tax management in organizations in the current tax system, tax accounting;
 - the procedure for applying financial and administrative responsibility in case of violation of tax legislation;
- be able to:
- apply tax terminology, analyze the current tax legislation;
 - determine the objects of taxation, based on the indicators of the financial and economic activities of the economic entity;
 - calculate taxes, dues (duties), taking into account the peculiarities of the application of tax legislation;
 - maintain tax accounting registers for all types of taxes;
 - to apply measures of responsibility in case of violation of tax legislation;
- possess:
- methodology for calculating taxes, fees (duties);
 - methods of tax burden analysis at macro and micro levels;
 - techniques and methods of tax control.

3. Competencies

Codes of formed competencies	Names of formed competencies
UK-5	To be capable of self-development and improvement in professional activity news
UK-6	Take the initiative and adapt to professional activity
BPK-14	Apply methods of planning and mobilization of budget revenues and expenditures, analyze quantitative and qualitative parameters of the budget, indicators of the use of state extra-budgetary funds, master the methodology of budget and financial planning

4. Requirements and forms of midcourse evaluation and summative assessment

Intermediate certification is a control work, current certification - exam.