

TAXATION THEORY

COURSE SYLLABUS ABSTRACT

Speciality: 6-05-0411-02 «Finance and credit»

Concentration: «Banking», «Taxes and taxation»

| | STUDY MODE | |
|--|------------|-------------|
| | full-time | part-time |
| Year | 2 | 2 |
| Semester | 3 | 4 |
| Lectures, hours | 34 | 8 |
| Practical classes, hours | 16 | 4 |
| Classroom control work (semester / hours) | - | 4 (2 hours) |
| Pass/fail, semester | 3 | 4 |
| Classroom hours in the academic discipline | 50 | 14 |
| Independent study, hours | 58 | 94 |
| Total hours of academic discipline / credits | 108 / 3,0 | 108 / 3,0 |

1. Course outline

The purpose of studying the discipline is to form basic knowledge in the field of tax theory, a holistic view of taxes and the history of taxation among students, the application of the knowledge gained in practical activities.

2. Course learning outcomes

Upon completion of the course, students will be expected to

know:

- content of main categories, principles and methods of taxation;
- general and particular theories of taxation;
- classification and types of tax and non-tax payments by various characteristics;
- concept and elements of the state tax system;
- tax burden calculation procedure;
- theoretical features of the construction of basic tax payments;
- mechanism for implementing tax policy and regulating tax relations.

be able to:

- classify taxes according to various characteristics;
- calculate absolute and relative tax burden;
- define the specifics of building basic tax payments;
- navigate the directions and mechanism for implementing tax policy;
- conduct a comparative assessment of tax systems of different states.

to possess a skill

- determination of the tax burden indicator;
- categorization of tax and non-tax payments;
- systematic and comparative analysis of the reasons for the occurrence and development of taxes;
- ownership of tax terminology;
- use of knowledge in the field of taxation in professional activities.

3. Competencies

| Names of formed competencies |
|--|
| Master the basics of research, search, analyze and synthesize information |
| Operate with scientific concepts and categories in the field of taxation, analyze patterns and trends in the development of national and foreign tax systems |

4. Requirements and forms of midcourse evaluation and summative assessment

The current assessment is a test work. Intermediate qualification – pass/fail.