

## TAXES AND TAXATION

### COURSE SYLLABUS ABSTRACT

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

**Concentration:** «Banking», «Taxes and taxation»

	STUDY MODE	
	full-time	part-time
Year	2	3
Semester	4	5
Lectures, hours	34	8
Practical classes, hours	34	8
Classroom control work (semester / hours)	-	5 (2 hours)
Exam, semester	4	5
Classroom hours in the academic discipline	68	18
Independent study, hours	76	126
Total hours of academic discipline / credits	144 / 4	

#### 1. Course outline

The purpose of studying the discipline is to develop students' skills and abilities to participate in tax relations 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 professional level.

#### 2. Course learning outcomes

Upon completion of the course, students will be expected to

**know:**

- basic concepts and categories of tax legislation;
- specifics of the formation and functioning of the tax system of the Republic of Belarus;
- methodology for calculating basic taxes, fees (duties) and the use of special tax regimes;
- tools and methods of tax management in organizations in the current tax system, tax accounting;
- procedure for applying financial and administrative liability in case of violation of tax legislation;

**be able to:**

- apply tax terminology, analyze current tax legislation;
- determine the objects of taxation based on the indicators of the financial and economic activities of the economic entity;
- calculate taxes, fees (duties) taking into account the specifics of the application of tax legislation;

**to possess a skill**

- calculation of taxes, duties;
- analysis of the tax burden at macro and micro levels;
- completing tax returns.

#### 3. Competencies

Names of formed competencies
Calculate the tax base and tax amounts, draw up tax reports, maintain tax accounting registers, form a tax calendar and make timely repayment of tax liabilities to the budget

#### 4. Requirements and forms of midcourse evaluation and summative assessment

The current assessment is a test work. Intermediate qualification – exam.