TAX CONTROL

COURSE SYLLABUS ABSTRACT

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

	STUDY MODE	
	full-time	part-time
Year	4	5
Semester	7	9
Lectures, hours	34	8
Practical classes (seminars), hours	34	8
In-class test (semester, hours)		9 (2 hours)
Course paper, semester	7	9
Exam, semester	7	9
Contact hours	68	18
Independent study, hours	112	162
Total course duration in hours / credit units	180 / 5	

1. Course outline

The purpose of studying this discipline is to provide students with theoretical knowledge about the content and functions of tax control in the management system at the micro- and macrolevel, as well as the legal framework for control (supervisory) activities in the Republic of Belarus. Students will also acquire practical skills in organizing and conducting tax audits of economic entities in any sector of the national economy, aimed at identifying errors in the calculation, completeness, and timeliness of tax payments.

2. Course learning outcomes

Upon completion of the course, students will be expected to

know:

– basic concepts and categories of tax control;
– specifics of the formation and functioning of the tax system in the Republic of Belarus;
– methodology for controlling basic taxes, fees, 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 penalties for violations of tax legislation.

be able to:

– apply tax terminology and analyze current tax legislation;
– determine tax objects based on the financial and economic performance of an economic entity;
– control the calculation of taxes and fees, taking into account the specifics of applying tax legislation to certain industries and categories of taxpayers;
– control the maintenance of tax accounting registers for all types of taxes, and apply penalties for violations of tax legislation;
– apply basic tax control methods;
– document the results of tax audits.

to possess a skill

– knowledge of tax control techniques and methods;
– knowledge of the control methods used at various stages of verification.

3. Competencies

Collect, record, process and analyze data about the taxpayer, his activities, taxes paid (fees, duties) and work in a special software environment

Carry out tax control and legal support of its results, apply measures of responsibility for violations of tax legislation, analyze taxpayers' reports, and assess the tax consequences of business transactions.

4. Requirements and forms of midcourse evaluation and summative assessment

A modular rating system is used. Current certification – control work, intermediate certification – exam.