

Description of Discipline

| Title of Discipline / Enterprise Taxation | | | | |
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| Semester | Duration | Type of Discipline | ECTS Credits | Student Workload |
| 6 | 90 hrs. | elective | 3 кредити | 30 hours of teaching, 60 hours of self-study |

| Requirements for Participation | Type of examination (oral, written, term paper, etc.) | Methods of teaching and learning (lectures, seminars, etc.) | Discipline Coordinator |
|---|---|---|------------------------|
| Completed disciplines 'Political Economy', 'Business Economics', 'Macroeconomics', 'Microeconomics' | Pass-fail test | Lectures, practical classes | O. Samko |

| Learning Outcomes |
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| <p>GC3. Privacy to abstract thinking, analysis and synthesis.</p> <p>GC4. Ability to use knowledge in practical situations.</p> <p>GC5. Personality of communication with the state language both everything and in writing.</p> <p>GC7. Skills in the use of information and communication technologies.</p> <p>GC8. Independence to search, production and analysis of information from various sources.</p> <p>GC11. Ability to make informed decisions.</p> <p>SC1. Peculiarity of knowledge identification and understanding of the problem subject area, the main functioning of the modern economy at the micro, meso, macro and international levels.</p> <p>SC2. Ability to carry out professional activities in accordance with applicable regulations and legal acts.</p> <p>SC7. Specialty in the use of computer technology and data processing software to solve economic problems, information analysis and preparation of analytical reports.</p> <p>SC10. Ability to use modern sources of economic, social, administrative, accounting information for the preparation of official documents and analytical reports.</p> <p>SC11. Feature of studying economic decisions on the basis of understanding of laws of economic systems and processes and application of modern methodical tools.</p> <p>SC13. Privacy of economic analysis of the functioning and development of economic entities, assessment of their competitiveness.</p> <p>SC14. Privacy analyzes problems in depth and is identified in one or more professional areas, taking into account economic risks and possible socio-economic consequences.</p> <p>SC27. The specialty determines the information, selects typical models, calculates its parameters and evaluates compliance.</p> <p>PLO1. Know and use economic terminology, explain the basic concepts of micro- and macroeconomics.</p> <p>PLO2. Understand the principles of economics, features of economic systems.</p> <p>PLO7. Apply appropriate economic and mathematical methods and models to solve economic problems.</p> <p>PLO9. To analyze the functioning and development of economic entities, to determine the functional areas, to calculate the relevant indicators that characterize the effectiveness of their activities.</p> <p>PLO10. Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the results.</p> <p>PLO11. Identify sources and understand the methodology for determining and methods of obtaining socio-economic data, collect and analyze the necessary information, calculate economic and social indicators.</p> |

PLO12. Be able to use data, provide arguments, critically evaluate logic and draw conclusions from scientific and analytical texts on economics.
PLO14. Use regulations and legal acts governing professional activities.
PLO15. Use information and communication technologies to solve socio-economic problems, prepare and present analytical reports.
PLO16. Be able to think abstractly, apply analysis and synthesis to identify key characteristics of economic systems at different levels, as well as the behavior of their subjects.
PLO18. Analyze economic, economic, financial, innovative activities of enterprises, institutions, organizations.
PLO22. Establish economic links between the elements of the enterprise management system, have the technology of integrated management of material, information and financial flows of the enterprise.
PLO24. Have knowledge of ensuring safe working conditions and the environment when conducting research in production activities.

Contents

Topic 1. Theoretical bases of taxation

Functions of taxes. The ratio of functions in different types of taxes.

Topic 2. Types of taxes and their classification

Classification of taxes, its features.

Advantages and disadvantages of direct and indirect taxes. The role of direct and indirect taxes in the tax system.

Topic 3. State tax policy

The essence of tax policy in the system of state regulation of the economy.

Tax policy of Ukraine under modern conditions.

Topic 4. The tax system of the state

The concept of the tax system and its requirements.

The tax system in Ukraine.

Composition and structure of the tax system of Ukraine, legislative acts regulating it.

The main disadvantages of the tax system in Ukraine.

Topic 6. Indirect taxes

Value added tax.

Excise tax as a form of specific excise duty.

Duty as a source of budget revenue.

Topic 7. Direct taxes

The essence and role of corporate income tax.

The essence of the personal income tax.

Topic 8. Fees for resources and services and other payments

The essence and role of environmental tax.

The composition of the rent.

Topic 9. Local taxes and fees

Types and functions of local taxes and fees.

Procedure for local taxes and fees.

Topic 10. Tax administration system in Ukraine

The content and principles of the tax administration system in Ukraine
 Improvement of the tax administration system in the context of integration processes.

Topic 11. Tax optimization and tax evasion

The main ways and means of tax optimization in Ukraine.

Причини ухилення від сплати податків та їх перекладання.

Methods of tax evasion and tax transfer.

The tax evasion situation in Ukraine.

Ways to fight tax evasion in Ukraine.

Exemplary Literature

1. Baranova V.G., Dubovik O.Y., Khomutenko V.P. Tax system: textbook. Odessa: VMV, 2014. - 344 p.
2. Vatulya I.D. Taxes, fees and charges. Kyiv: CUL, 2011. - 325 p.
3. Vlasyuk N.I. Tax system according to the Tax Code of Ukraine. Kyiv: Kondor, 2012. -428 p.
4. Gavrilenko N.V. Tax system: textbook. Kyiv: Condor, 2010. - 328 p.
5. Drobiazko S.I. Accounting and taxation of small businesses: textbook. Kyiv: Condor, 2012. - 416 p.
6. Efimenko T.I., Londar S.L., Ivanov Y.B. Development of the tax system of Ukraine: the transformation of the simplified taxation system. Kyiv: DNNU "Acad. Finn. management", 2011. - 246 p.
7. Ivanov Y.V. Tax system: textbook. Kyiv: Attica, 2009. - 920 p.
8. February I.O. Tax system: textbook. Kyiv: CUL, 2009. - 456 p.
9. Milyavska E.P., Serdyuk O.M. Tax system: textbook for students of higher educational institutions. Kyiv: Slovo Publishing House, 2006. - 336 p.
10. Customs Code of Ukraine. URL: <http://sfs.gov.ua/mk/>.

Academic staff

| Name | Academic degree | Position | Qualification / Academic Discipline | Full-time / Part-time | Area of Teaching |
|-------------------------------|------------------------|---|---|------------------------------|---|
| Samko Olesia Oleksandrivna | PhD in Economics | Associate Professor at the Department of Theoretical and Applied Economics | Chernihiv State Technological University (2002), specialty – Accounting and Audit, qualification – Economist Chernihiv National University of Technology (2015), specialty – Environmental and Natural Resource | Part-time | Economics and Organization of Labor, Labor Economics and Social-Labor Relations, Financial Analysis of Enterprise Activity, Enterprise Taxation |

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| | | | Economics, qualification – Master in Industrial Ecology; PhD in Economics, 08.00.05 Development of Productive Forces and Regional Economics | | |
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