

TAX MANAGEMENT

Financial Economics Faculty

Year of study: 5th

Credits: 4 ECTS

Practical classes: 144

Obligatory

Lecturers: Senior Lecturer I. Tsurkan

Purpose: to provide applied knowledge about the organization of tax collection and tax management.

Objective: To explore the theoretical and organizational principles of tax law and management; to acquire skills of tax inspection, explaining the provisions of tax laws, dealing with controversial issues, providing suggestions for improvement.

Subject: Organization of taxes and fees collection.

Content of the subject is revealed in the topics: The theoretical and organizational basis of tax management. Accounting for taxpayers. Accounting for revenue. Repaying tax debt. Types of audits made by tax authorities. Control activities of tax authorities. Control of calculation and payment of income tax. Control of income tax. Tax control for a simplified tax system. Control of charging fees for resources. Control in the field of property taxation. Control of calculation and payment of local taxes and fees. Customs control.

Supporting lectures and practical classes: computer, multimedia equipment, didactic materials.

Assessment: written test, performance of individual tasks, test, lecture and practical modules, examination.

Teaching methods: interactive (thought-provoking) lectures, role plays, case studies, business simulations.

Instructional Support: reference compendium of lectures, teaching materials, control tests.

Examination method: written examination.

Registration for the course: none.

Registration for the exam: as scheduled.

Language: Ukrainian or Russian.