

TAX PLANNING

Financial Economics Faculty

Year of study: 5th

Credits: 3,5 ECTS

Practical classes: 126

Optional

Lecturers: Senior Lecturer I. Tsurkan

Purpose: To provide students with an understanding of tax and management decisions in tax planning.

Objective: to study the principles, elements and phases of tax planning and its place in the overall planning of business, existing benefits and legal ways to reduce the tax burden, development of the main ways to minimize tax payments; to master practical skills of decision-making in the field of tax optimization.

Subject: theory and practice of tax planning.

Content of the subject is revealed in the topics: Concept and types of tax cuts. The concept and nature of tax planning. The principles of tax planning. Types of tax planning. Methods of tax planning. Stages of tax planning. Assessment of tax burden and effectiveness of tax planning. Optimization of tax payments. Using a simplified tax planning system. International tax law as the basis of tax planning. The use of offshore in international tax planning.

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

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

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 test.

Registration for the course: none.

Registration for the exam: as scheduled.

Language: Ukrainian or Russian.