

TAX MANAGEMENT OF BUSINESS ENTITIES

Financial Economics Faculty

Year of study: 5th

Credits: 3 ECTS

Practical classes: 108

Optional

Lecturers: Senior Lecturer I. Tsurkan

Purpose: to learn the essence, methodological and theoretical principles of tax management of a company, its structure, organization and specific features of operation in Ukraine.

Objective: to study the content, nature and functions of the principles of fiscal management in the enterprise, information support of tax management in the enterprise, content and methods of making tax analysis of company tax payments; planning tax payments and methods of their implementation; methods of controlling tax payments, tax regulation and its content, the liability of taxpayers.

Subject: tax management organization at the enterprise level.

Content of the subject is revealed in the topics: Corporate tax management in the system of taxation. Tax accounting and calculation of tax payments of a company. Budgeting taxes in an enterprise. Tax analysis. Classification of methods of tax analysis. The concept and nature of tax planning. Types of tax planning. Methods of tax planning. Assessing the level of tax burden and effectiveness of tax planning. Optimization of tax payments. Using simplified tax systems in tax planning. International tax legislation as a basis for 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, 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.