

Discipline: Taxation

Annotation

Labor intensity: 2 ECTS, 72 academic hours.

Final control form: test

The discipline is designed to teach 4th year undergraduate students in specialty "Management". The discipline is taught in the first semester. For passing the discipline, students need to have sufficient knowledge of general economic subjects /macroeconomics, microeconomics, foreign economic relations, etc. /, as well as possess accounting skills and preparation of financial statements, have knowledge in the field of financial management, audit, etc.

To master this discipline, students must first pass full course on accounting, special courses on the budget system government, enterprise finance, etc.

The aim of the discipline is to teach students the basics of the tax system and tax relations, familiarization with the main provisions of tax legislation and methodology for calculating certain types of taxes.

The objectives of the discipline are:

- Training in the skills of compiling calculations for individual taxes and solving situational tasks for calculating tax liabilities,
- Familiarization of students with the basics of tax administration and training practical skills in conducting various checks and research.