



## Syllabus of the course

### «Taxation of business entities and tax accounting»

<b>Specialty</b>	<i>All</i>
<b>Study Programme</b>	<i>All</i>
<b>Study cycle (Bachelor, Master, PhD)</b>	<i>the first (Bachelor) level of higher education</i>
<b>Course status</b>	<i>elective</i>
<b>Language</b>	<i>English</i>
<b>Term</b>	<i>first year, second semester</i>
<b>ECTS credits</b>	<i>5</i>
<b>Workload</b>	<i>Lectures – 30 hours. Practical studies – 30 hours. Laboratory studies – 0 hours. Self-study – 90 hours.</i>
<b>Assessment system</b>	<i>Grading</i>
<b>Department</b>	<i>Department of Finance and Credit, building 1, auditorium 218, phone: (057) 702-18-36, website: <a href="http://www.kaffin.hneu.edu.ua/pro-kafedru/zagalna-informatsiya/">http://www.kaffin.hneu.edu.ua/pro-kafedru/zagalna-informatsiya/</a></i>
<b>Teaching staff</b>	<i>Yushko S. V., PhD., associate professor of the Finance Dept</i>
<b>Contacts</b>	<i><a href="mailto:Serhii.Yushko@hneu.net">Serhii.Yushko@hneu.net</a></i>
<b>Course schedule</b>	<i>Lectures: <a href="#">according to the schedule</a> Practical studies: <a href="#">according to the schedule</a></i>
<b>Consultations</b>	<i>At the Department of Finance and Credit, offline, according to the schedule, individual, PNS chat.</i>

#### Learning objectives and skills:

*of the educational discipline is providing higher education students with theoretical, formed on the basis of the norms of current legislation, knowledge in the field of taxation of economic entities, acquiring practical skills in calculating the amounts of mandatory payments, keeping tax records and preparing tax reports*

#### Structural and logical scheme of the course

Prerequisites	Postrequisites
-	-
-	-

#### Course content

- Topic 1. Theoretical and regulatory principles of taxation of business entities.**
- Topic 2. Taxation systems of business entities. The procedure for calculating and paying taxes and other mandatory payments.**
- Topic 3. Peculiarities of taxation of certain types of activities and operations.**
- Topic 4. Taxation of entrepreneurial activities of individuals and individuals engaged in independent professional activity.**
- Topic 5. Tax accounting and reporting.**

#### Teaching environment (software)

*Multimedia projector, S. Kuznets PNS, Corporate Zoom system*



### **Assessment system**

Assessment of students' learning outcomes is carried out by the University according to the cumulative 100-point system.

Current control is carried out during lectures and practical (seminar) classes and aims to assess the level of students' readiness to perform particular tasks, and is assessed by the amount of scored points.

The maximum amount during the semester – 100 points; the minimum amount required is 60 points.

Current control includes the following assessment methods: assignments on a particular topic, testing, presentations, and essay writing.

*More detailed information on assessment and grading system is given in the technological card of the course.*

### **Course policies**

Teaching of the academic discipline is based on the principles of academic integrity.

Violation of academic integrity includes academic plagiarism, fabrication, falsification, cheating, deception, bribery, and biased assessment.

Educational students may be brought to the following academic responsibility for breach of academic integrity: repeated assessment of the corresponding type of learning activity.

*More detailed information about competencies, learning outcomes, teaching methods, assessment forms, self-study is given in the Course program.*