

**Syllabus**  
**educational component**  
(by the selection of applicants for education)

***Tax management***

Discipline name:	Tax management
Level of higher education:	first (bachelor's degree)
Field of knowledge:	07 «Management and administration»
Specialty:	073 «Management»
Educational and professional program:	EP "Management of organizations and logistics"
Course page in Moodle:	<a href="https://dl2022.khadi-kh.com/course/view.php?id=627">https://dl2022.khadi-kh.com/course/view.php?id=627</a>
Year of study:	3
Semester:	5
Scope of the educational component:	4 credits (120 hours)
Final control form:	Credit
Consultations:	according to the schedule
Department name:	Department of Management
Language of teaching:	English
Head of the course:	Bocharova Nadiia Avakivna Candidate of Economic Sciences, associate professor
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**Brief content of the educational component:**

**The goal** is to provide students with the knowledge of taxation necessary for future specialists to manage taxation.

**Subject:** methodological and theoretical principles of tax management of a motor vehicle enterprise, its structure, construction system and peculiarities of functioning in Ukraine.

**The main tasks of studying an academic discipline are:**

- forming an understanding of tax policy mechanisms as a tool for regulation and economic development;
- formation of an idea about the specifics of the structure of the collection system of individual taxes;
- mastering modern methods of analysis of tax and accounting reporting as an information basis for tax management.

**As a result of studying the discipline, the student should know:**

- general theoretical provisions of taxation at road transport enterprises;

- general principles of taxation at enterprises;
- functions of taxation at enterprises;
- modern methods of optimizing taxation in the conditions of market relations;

- methodological bases of taxation in motor transport enterprises;
- the system of legislation and regulation of the tax mechanism.

**be able:**

- use modern approaches to the theory and practice of taxation of the activities of enterprises in the industry;

- carry out tax planning, regulation and control of the enterprise's activities;
- determine the tax pressure on the enterprise and the conditions for its optimization;

- ensure the coordination of the work of taxation specialists.

**have an idea about:**

- the main range of taxation issues in modern economic conditions;
- methodological tools of tax management;
- modern methods and means of making management decisions in the tax management system;
- methods and procedures of taxation of road transport enterprises;
- advanced foreign experience of effective taxation of the activities of transport enterprises.

**Prerequisites for studying the educational component:**

the discipline is studied after studying the disciplines of the economic direction.

**Competences acquired by the student:**

**Integral competence:** The ability to solve complex specialized tasks and practical problems, which are characterized by complexity and uncertainty of conditions, in the field of management or in the learning process, which involves the application of theories and methods of social and behavioral sciences.

**General competences:**

1. The ability to realize one's rights and responsibilities as a member of society, to realize the values of civil (democratic) society and the need for its sustainable development, the rule of law, the rights and freedoms of a person and a citizen in Ukraine.

2. Ability to abstract thinking, analysis, synthesis.

3. Ability to apply knowledge in practical situations.

4. Knowledge and understanding of the subject area and understanding of professional activity.

5. Ability to communicate in the national language both orally and in writing.

6. Ability to communicate in a foreign language.

7. Skills in using information and communication technologies.

8. Ability to learn and master modern knowledge.

9. Ability to conduct research at an appropriate level.

10. Ability to adapt and act in a new situation.

11. Ability to generate new ideas (creativity).

12. Appreciation and respect for diversity and multiculturalism.
13. Ability to work in an international context.
14. The ability to act on the basis of ethical considerations (motives).

**Special (professional) competences:**

1. Ability to identify and describe organizational characteristics.
2. The ability to determine the prospects of the organization's development.
3. The ability to determine the functional areas of the organization and the connections between them.
4. The ability to manage the organization and its divisions through the implementation of management functions.
5. The ability to act socially responsibly and consciously.
6. Ability to choose and use modern management tools.
7. The ability to evaluate the performed work, ensure their quality and motivate the personnel of the organization.
8. Ability to create and organize effective communications in the management process.
9. Ability to analyze and structure organizational problems, form reasonable solutions.
10. Understand the principles of psychology and use them in professional activities.
11. Ability to form and demonstrate leadership qualities and behavioral skills.
12. The ability to shape the behavior and evaluate the activity of the enterprise in the market of motor transport services, to choose and apply, in accordance with the various functional branches of logistics, methods, models and algorithms for the study of logistics systems.

**Program Learning Outcomes:**

1. To know one's rights and responsibilities as a member of society, to be aware of the values of civil society, the rule of law, the rights and freedoms of a person and a citizen in Ukraine.
2. Demonstrate knowledge of theories, methods and functions of management, modern concepts of leadership.
3. Demonstrate skills in identifying problems and justifying management decisions.
4. Apply management methods to ensure the effectiveness of the organization's activities.
5. Demonstrate the skills of situation analysis and communication in various areas of the organization.
6. Assess the legal, social and economic consequences of the organization's functioning.
7. Communicate orally and in writing in national and foreign languages.
8. Demonstrate the ability to use modern approaches to operational, logistical, marketing and commercial activities of motor vehicle enterprises.

### Thematic plan

№ topic	Name of topics (L, LW, PW, IT, IW)	Number of hours
		full-time
1	L. Theoretical, legal and organizational foundations of tax management	4
	PW. Process approach to the development of the tax service of Ukraine	2
	IW. Tax risks and limitations. System of tax authorities	9
2	LK State tax policy and ATP tax policy	4
	PW. Calculation of the number of tax offenses under the current legislation	2
	IW. Rights and obligations of taxpayers	9
3	L. Accounting of tax revenues	4
	PW. Forecasting the amount of tax payments of ATE	2
	IW. Operational accounting of business entities	9
4	L. Procedure for repayment of tax debt	4
	PW. Application of tax accounting to determine the tax debt of the enterprise	2
	IW. Characteristics of indirect methods of determining tax liabilities	9
5	LK Tax budgeting at the enterprise	2
	PW. Application of tax budgeting on ATE	2
	IW. Information connections in the preparation of reports of tax authorities	9
6	L. Tax regulation as a component of state tax management	4
	PW. Determination of the tax burden on ATE	2
	IW. Principles of tax regulation and their relationship with the principles of taxation and state regulation	9
7	L. Tax planning at ATE	4
	PW. Filling out tax declarations for VAT, income tax and single social contribution	2
	IW. Indicators of the effectiveness of the implementation of tax planning	9
8	L. Simplified system of taxation of small business entities	4
	PW. Implementation of a simplified system of taxation of ATE activities	2
	IW. Peculiarities of paying a single tax for legal entities	9
<b>Total</b>	L	32
	PW (LW, IT)	16
	IW	72

**Individual educational and research task:** not provided.

#### **Methods of learning:**

1) verbal:

1.1 traditional: lectures, explanations, stories;

1.2 interactive (non-traditional): problem lectures, discussions, etc.;

- 2) visual: the method of illustrations, the method of demonstrations;
- 3) practical:
  - 3.1 traditional: practical classes, seminars;
  - 3.2 interactive (non-traditional): business games, trainings, seminars-discussions, "round table", analysis of real problems, brainstorming method.

## **Evaluation system and requirements:**

### **Current academic performance**

1 The current success of applicants for the performance of educational types of work in training sessions and for the performance of independent work tasks is evaluated using a four-point rating scale with subsequent transfer to a 100-point scale. During the evaluation of the current academic performance, all types of work stipulated in the training program are taken into account.

1.1 Lecture classes are evaluated by determining the quality of performance of specified tasks.

1.2 Practical classes are evaluated by the quality of performance of a control or individual task, performance and design of practical work.

1.3 Seminar classes are evaluated by the quality of the performance of an individual task/abstract.

2 Evaluation of the current performance of higher education applicants is carried out at each practical session on a four-point scale ("5", "4", "3", "2") and entered in the log of academic performance:

- «excellent»: the applicant flawlessly mastered the theoretical material, demonstrates in-depth knowledge of the relevant topic or academic discipline, the main provisions;

- «good»: the applicant has mastered the theoretical material well, possesses the main aspects from primary sources and recommended literature, presents it in a reasoned manner; has practical skills, expresses his thoughts on certain problems, but certain inaccuracies and errors are assumed in the logic of the presentation of theoretical content or in the analysis of practical material;

- «satisfactory»: the applicant has mainly acquired theoretical knowledge of the educational topic or discipline, orients himself in primary sources and recommended literature, but answers unconvincingly, confuses concepts, answers additional questions uncertainly, does not have stable knowledge; when answering questions of a practical nature, reveals inaccuracy in knowledge, does not know how to evaluate facts and phenomena, connect them with the future profession;

- «unsatisfactory»: the applicant has not mastered the educational material of the topic (discipline), does not know scientific facts, definitions, hardly orients himself in primary sources and recommended literature, lacks scientific thinking, practical skills are not formed.

3 The final score for the current activity is recognized as the arithmetic mean sum of points for each lesson, for individual work, current control works according to the formula:

$$K_{current} = \frac{K_1 + K_2 + \dots + K_n}{n},$$

where  $K^{current}$  – final evaluation of success based on the results of current control;

$K_1, K_2, \dots, K_n$  – evaluation of the success of the current control measure;

$n$  – number of measures of current control.

Grades are converted into points according to the calculation scale (table 1).

**Table 1** – Recalculation of the average grade for the current activity into a multipoint scale

4- point scale	100- point scale	4- point scale	100- point scale	4- point scale	100- point scale	4- point scale	100- point scale
5	100	4,45	89	3,90	78	3,35	67
4,95	99	4,4	88	3,85	77	3,3	66
4,9	98	4,35	87	3,80	76	3,25	65
4,85	97	4,3	86	3,75	75	3,2	64
4,8	96	4,25	85	3,7	74	3,15	63
4,75	95	4,20	84	3,65	73	3,1	62
4,7	94	4,15	83	3,60	72	3,05	61
4,65	93	4,10	82	3,55	71	3	60
4,6	92	4,05	81	3,5	70	from 1.78 to 2,99	from 35 to 59
						re-compilation	
4,55	91	4,00	80	3,45	69	from 0 to 1,77	from 0 to 34
4,5	90	3,95	79	3,4	68	repeated study	

### Final evaluation

1 An applicant of higher education receives a credit in the last lesson in the discipline based on the results of the current evaluation. The average score for the current activity is converted into points on a 100-point scale, according to the conversion table (table 1).

Applicants of higher education who have an average current score in the discipline lower than "3" (60 points) can increase their current score in the last session by taking tests in the discipline.

Evaluation of knowledge of applicants by means of testing is carried out according to a scale:

- «Excellent»: not less than 90% of correct answers;
- «Very good»: from 82% to 89% of correct answers;
- «Good»: from 74% to 81% of correct answers;
- «Satisfactory»: from 67% to 73% of correct answers;
- «Satisfactory enough»: from 60% to 66% of correct answers;
- «Unsatisfactory»: less than 60% of correct answers.

2 The conditions for receiving a credit are:

- making up all missed lessons;
- average current grade in the discipline not lower than "3" (60 points).

3 For performing individual independent work and participating in scientific

events,

applicants are awarded additional points.

3.1 Additional points are added to the sum of points scored by the student of higher

education for the current educational activity.

3.2 The number of additional points awarded for different types of individual tasks depends on their volume and importance:

– prize places in the discipline at the international / all-Ukrainian competition of

scientific student works – 20 points;

– prize places in the discipline at the all-Ukrainian olympiads – 20 points;

– participation in the international / all-Ukrainian competition of scientific student

works – 15 points;

– participation in international / all-Ukrainian scientific conferences of students and

young scientists – 12 points;

– participation in all-Ukrainian olympiads in the discipline – 10 points;

– participation in olympiads and scientific conferences of the KhNAHU in the discipline – 5 points;

– performance of individual scientific and research (educational and research) tasks

of increased complexity – 5 points.

3.3 The amount of additional points may not exceed 20 points.

4 The learning result is evaluated:

– on a two-point scale (passed/failed) according to Table 2;

– on a 100-point scale according to Table 3.

**Table 2** – The scale for transferring points to the national evaluation system

<b>100-point scale</b>	<b>National scale</b>
from 60 points to 100 points	credited
less than 60 points	not credited

The final score, together with additional points, cannot exceed 100 points.

**Table 3**– The scale for evaluating the knowledge of students based on the results of the final control of the academic discipline

Score in points	Evaluation on a national scale	Evaluation according to the ECTS scale	
		Evaluation	Criteria
	credit		
<b>90-100</b>	Credited	<b>A</b>	The theoretical content of the course is fully mastered, without gaps, the necessary practical skills for working with the mastered material are formed, all educational tasks stipulated in the training program have been completed, the quality of their performance was evaluated with a number of points close to the maximum
<b>80–89</b>		<b>B</b>	The theoretical content of the course is fully mastered, without gaps, the necessary practical skills for working with the mastered material are mainly formed, all educational tasks stipulated in the training program have been completed, the quality of performance of most of them was evaluated with a number of points close to the maximum
<b>75-79</b>		<b>C</b>	The theoretical content of the course is fully mastered, without gaps, some practical skills of working with the mastered material are insufficiently formed, all educational tasks stipulated in the training program have been completed, the quality of performance of none of them has been evaluated with the minimum number of points, some types of tasks have been completed with errors
<b>67-74</b>		<b>D</b>	The theoretical content of the course is partially mastered, but the gaps are not of a significant nature, the necessary practical skills for working with the mastered material are basically formed, most of the educational tasks stipulated in the training program have been completed, some of the completed tasks may contain errors



Score in points	Evaluation on a national scale	Evaluation according to the ECTS scale	
		Evaluation	Criteria
	credit		
<b>60–66</b>		<b>E</b>	The theoretical content of the course is partially mastered, some practical work skills have not been formed, many educational tasks stipulated in the training program have not been completed, or the quality of some of them has been evaluated with a number of points close to the minimum
<b>35–59</b>	Not credited	<b>FX</b>	The theoretical content of the course is partially mastered, the necessary practical work skills have not been formed, most of the educational tasks stipulated in the training program have not been completed, or the quality of their performance has been evaluated with a number of points close to the minimum; with additional independent work on the course material, it is possible to improve the quality of the performance of educational tasks (with the possibility of re-compilation)
<b>0–34</b>		<b>F</b>	The theoretical content of the course has not been mastered, the necessary practical work skills have not been formed, all completed educational tasks contain gross errors, additional independent work on the course material will not lead to any significant improvement in the quality of the performance of educational tasks (with a mandatory repeat course)

### Course policy:

- the course involves working in a team where the environment is friendly, creative, open to constructive criticism;
- mastering the discipline involves mandatory attendance at lectures and practical classes, as well as independent work;
- independent work involves the study of certain topics of the discipline that are made in accordance with the program for independent processing, or were considered briefly, providing answers to theoretical questions and test tasks;
- all the tasks stipulated in the training program must be completed in due time;
- if the student is absent from the classes for good reason, he or she presents the tasks completed during the independent preparation and consultation of the teacher;
- while studying the course, students must adhere to the rules of academic integrity set forth in the following documents: "Rules of academic integrity of

participants in the educational process of the KhNAHU" ([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_67\\_01\\_do\\_broch\\_1.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_01_do_broch_1.pdf)), "Academic integrity. Checking the text of academic, scientific and qualification papers for plagiarism" ([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_85\\_1\\_01.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_85_1_01.pdf)), "The moral and ethical code of participants of the educational process of the KhNAHU" ([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_67\\_01\\_MEK\\_1.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_01_MEK_1.pdf)).

– in the case of detection of plagiarism, the applicant receives 0 points for the task and must re-perform the tasks provided for in the syllabus; – write-offs during control work are prohibited (including using mobile devices). Mobile devices are allowed to be used only during online testing.

### **Recommended literature:**

1. Barbara Weltman. J.K. Lasser's Small Business Taxes 2021: Your Complete Guide to a Better Bottom Line. London: Wiley. 2021. 768 p.
2. Bocharova N.A. The place of the taxation system in the enterprise management mechanism. *Construction economics and management*, 2022, № 1 (18), pp. 152-157.
3. Christopher J Inglese CPA. TAX STRATEGIES FOR THE ONE-PERSON BUSINESS: (2020-2021 Edition). London: Independently published. 2020. 89 p.
4. Bernard B. Kamoroff. 475 Tax Deductions for Businesses and Self-Employed Individuals: An A-to-Z Guide to Hundreds of Tax Write-Offs. London: Rowman & Littlefield. 2019. 248 p.
5. Nisha Bhandari, Avadhesh Ojha. Handbook of corporate taxation. Delhi: TAX PUBLISHERS. 664 p.
6. Dr. H.C. Mehrotra, Dr. S.P. Goyal. Corporate Tax Planning & Management A.Y 2020-21 & 2021-22. Agra: Sahitya Bhawan Publications, 2020. 358 p.
7. Dr. H.C. Mehrotra, Dr. S.P. Goyal Income Tax including Tax Planning & Management A.Y 2020-21. Agra: Sahitya Bhawan Publications, 2020. 1020 p.
8. Olikhovskiy V. and Zagorodniy A. Concept of tax planning at the enterprise. *Economics, Entrepreneurship, Management*, 2017. 4 (1), p.15-24.
9. SCHNEPPER. HOW TO PAY ZERO TAXES 2020/2021 37E: Your Guide to Every Tax Break the IRS Allows. 2019. London: MCGRAW HILL PROFESSIONAL. 908 p.
10. James C. Young, William H. Hoffman, William A. Raabe. Individual Income Taxes 2019: Individual Income Taxes (Intuit Proconnect Tax Online 2017 & RIA Checkpoint 1 Term (6 Months) Printed Access Card). London: SOUTH WESTERN EDUC PUB. 2018. 1120 p.

### **Additional sources:**

1. Distance course: <https://dl2022.khadi-kh.com/course/view.php?id=627>
2. [National Library of Ukraine named after](#)

Vernadskyi. URL: <http://www.nbuiv.gov.ua>

3. Osvita.ua. Management. URL: <https://osvita.ua/vnz/reports/management/>
4. Center for financial and economic scientific research. Library. URL: [http://www.economics.in.ua/p/blog-page\\_45.html](http://www.economics.in.ua/p/blog-page_45.html)
5. Educational materials online. URL: <https://pidru4niki.com/menedzhment/>; <https://pidru4niki.com/marketing/>; <https://textbook.com.ua/marketing/>; <http://eclib.net/21/index.html>; <http://www.management.com.ua/marketing/mark165.html>
6. TRADING ECONOMICS. URL: <https://tradingeconomics.com>
7. Official website of the State Statistics Service of Ukraine [Electronic resource]. URL: <http://ukrstat.gov.ua>
8. Official website of the Department of Statistics of the United Nations [Electronic resource]. URL: <http://unstats.un.org/unsd/default.htm>
9. Official website of the Ministry of Economic Development and Trade of Ukraine. URL: <http://me.kmu.gov.ua>
10. Official website of the World Economic Forum. URL: <http://www.weforum.org>

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