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Информация о владельце:
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Должность: Ректор
Дата подписания: 15.05.2024 16:14:52
Уникальный программный ключ:
ca953a0120d891083f939673078ef1a989dae18a

4. COURSE WORKLOAD AND LEAR Federal State Autonomous Educational
Institution for Higher Education
PEOPLES' FRIENDSHIP UNIVERSITY OF RUSSIA
(RUDN University)

Faculty of Economics

COURSE SYLLABUS

TAXES AND TAXATION

Recommended by the Didactic Council for the Education Field of

38.03.01 Economics

(code and name of the direction of training/specialty)

The development of the discipline is carried out within the framework of the implementation of the main professional educational program of higher education:

International Economic Relations

(name (profile/specialization))

1. COURSE GOALS

The purpose of mastering the discipline "Taxes and Taxation" is to develop a holistic view of the functioning of the country's tax system, the laws and prospects for its development, the main types of taxes in force and the order of their calculation, the rights and obligations of the subjects of tax relations.

2. LEARNING OUTCOMES

Studying the discipline "Taxes and Taxation" is aimed at the formation of the following competencies (part of competencies) among students:

Table 2.1. List of competencies formed in students when studying the discipline (results of mastering the discipline)

Competence code	Competence	Competence indicators
GPC-3	Able to analyze and meaningfully explain the nature of economic processes at the micro and macro levels	GPC-3.1. Know how to apply theoretical and methodological knowledge about the principles, laws and mechanisms of a market economy at the level of economic entities
		GPC-3.2. Know how to apply the principles and methods of economic analysis in substantiating the mechanisms and patterns of functioning of the economy at the micro and macro levels
		GPC-3.3. Able to analyze and explain the driving forces and essence of the nature of economic processes and events occurring in the economy

3. МЕСТО ДИСЦИПЛИНЫ В СТРУКТУРЕ ОП ВО

The discipline "Taxes and Taxation" refers to the part formed by the participants of the educational relations of block B1 of the EP.

Within the framework of the EP, students also master other disciplines and / or practices that contribute to the achievement of the planned results of mastering the discipline " Philosophy".

Table 3.1. List of Higher Education Program (me) components / disciplines that contribute to expected learning/training outcomes

Code	Competence	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
GPC-3	Able to analyze and meaningfully explain the nature of economic processes at the micro and macro levels		Management Accounting

4. COURSE WORKLOAD AND LEARNING ACTIVITIES

The total labor intensity of the discipline "Taxes and Taxation" is 2 credit units.

TABLE 4.1. Types of academic activities during the period of the HE program(me) mastering

Type of educational work	TOTAL, academic hours	Semester			
		5	6	7	8
<i>Contact academic hours</i>	51		51		
including:					
Lectures	34		34		
Lab work					
Seminars (workshops/tutorials)	17		17		
<i>Self-study (ies), academic hours</i>	12		12		
<i>Evaluation and assessment academic hours</i>	9		9		
Overall labor intensity of the discipline	<i>academic hours</i>	72		72	
	credit units	2		2	

5. COURSE MODULES AND CONTENTS

Table 5.1. The content of the discipline (module) by types of educational work.

Course Modules and Contents	Course Modules and Contents	Type of educational work *
Section 1. The essence and functions of taxes.	Topic 1. The concept of taxes. The main elements of the tax. Tax classifications. Principles of taxation. Functions of taxes	LC, SC
Section 2. Tax system: concept and structure.	Topic 2. The role of taxes in the economy of the state. Stages of development of the tax system. Ways to pay taxes. Tax mechanism. Tax policy of the state: essence and elements. Tax regulation	LC, SC
Section 3. Theories of Taxes.	Topic 3. Evolution of tax theories, their features.	LC, SC
Section 4. Tax system of the Russian Federation.	Topic 4. Structure of the tax system of the Russian Federation. Legislative regulation of the taxation system. Tax Code of the Russian Federation. Federal, regional and local taxes. Structure and main functions of tax services. Tax policy of the Russian Federation at the present stage. Problems of functioning and prospects of development of the tax system.	LC, SC
Section 5. Direct taxes levied on legal entities.	Topic 5. Corporate income tax: payers, tax base, rates, principles and terms of payment. Classification of income and expenses for profit tax purposes. Features of tax calculation in individual organizations. Features of taxation of certain types of income of the organization, profits of credit and insurance organizations, foreign legal entities, small businesses. Simplified taxation system. Corporate property tax. Investment tax credit. Payments for the use of natural resources. Deductions to state extra-budgetary funds for social purposes. Other taxes and fees.	LC, SC

Section 6. Indirect taxes levied on legal entities.	Topic 6. Value added tax: payers, tax base, rates, calculation and payment procedure, benefits. Excise taxes on certain types of goods.	LC, SC
Section 7. Taxation of individuals.	Topic 7. Personal income tax: payers, tax base, rates, deductions, calculation and payment procedure. Submission of a tax return. Personal Property Tax Other taxes and fees.	LC, SC
Section 8. Mixed taxes.	Topic 8. Transport tax. Land tax	LC, SC
Section 9. Tax control.	Topic 9. Composition and structure of tax authorities. Principles of organization of activities of tax authorities. Tax administration: goals, methods. Rights and obligations of subjects of the tax system. The essence, forms and methods of tax control. Tax audits: cameral and field, their goals and methods. Counter tax audits. Grounds for tax audits.	SC
Section 10. Tax planning.	Topic 10. The essence of tax planning and its tools. Implementation of tax planning in enterprises.	SC
Section 11. Tax systems of developed countries.	Topic 11. Features of the US tax system. Unification of tax systems of European countries. Opportunities to use the world experience of the taxation system in the Russian Federation.	SC
Section 12. Tax systems of CIS countries	Topic 12. Stages of formation of tax systems of the CIS countries. Unification of tax systems of the Customs Union countries.	SC

* - is filled only in the **full-time** form of training: LC - lectures; LR - laboratory work; SC - seminar classes

6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Logistics of discipline

Name of special placements and placements for independent work	Equipment of special placements and placements for independent work	List of licensed software. Details of the confirming document
Lecture Hall	Auditorium for conducting lecture-type classes, equipped with a set of specialized furniture; whiteboard (screen) and technical means of multimedia presentations.	Multimedia projector Casio XJ-S 400UN – 1 pc. Multimedia Projector Casio XJ-V100W Projection screen GEHA 244*244 Screen with electrical wire Draper 203*1 Speaker system Defender Mercury 35 Mkl Philips TV
Seminary	Auditorium for seminar-type classes, group and individual consultations, current control and intermediate certification, equipped with a set of specialized furniture and technical means of multimedia presentations.	Multimedia projector Casio XJ-S 400UN – 1 pc. Multimedia Projector Casio XJ-V100W Projection screen GEHA 244*244 Screen with electrical wire Draper 203*1 Speaker system Defender Mercury 35 Mkl Philips TV
Computer Lab	Computer class for classes, group and individual consultations, current control and intermediate certification, equipped with personal computers (in the amount of 21 pieces), a whiteboard (screen) and technical means of multimedia presentations.	Monoblock Lenovo Intel I5 10160T/8 GB/256 GB/audio, monitor 24", Multimedia projector Casio XJ-V100W, Screen motorized Digis Electra 200*150 Dsem-4303
For independent work of students	Auditorium for independent work of students (can be used for seminars and consultations), equipped with a set of specialized furniture and computers with access to the EIOS.	Multimedia projector Casio XJ-S 400UN – 1 pc. Multimedia Projector Casio XJ-V100W Projection screen GEHA 244*244 Screen with electrical wire Draper 203*1 Speaker system Defender Mercury 35 Mkl Philips TV

7. RECOMMENDED SOURCES FOR COURSE STUDIES

Main reading(sources)

1. Taxes and taxation: a textbook for bachelors. / Ed. by G.B.Polyak. – M.: Izd-vo Yurayt. 2021. – 380 p.
2. Chernik, D. G. Taxes and taxation: tax checks: textbook and practicum for secondary vocational education / D.G. Chernik, Yu.D. Shmelev, M.V. Tupalina ; edited by D. G. Chernik. – M.: Izd-vo Yurayt, 2020. – 271 p.

Additional (optional) reading (sources)

1. Keynes J.M. The General Theory of Employment, Interest and Money: Trans. from English / D.M. Keynes; Lane. with N. N. Lyubimova; Ed. by L. P. Kurakov. – M.: Helios ARV, 2002. – 352 s.
2. Koltsova T.A. On regional taxes in the formation of the revenue part budget / T.A. Koltsova, T.A. Konova // Proceedings of higher educational institutions: Sociology. Economics. Politics. – 2017. – № 1. – S. 10-14.
3. Lykova L. N., Bukina I. S. Tax systems of foreign countries. Tutorial for Bachelor's and Master's degrees / L.N. Lykova, I. Bukina.– M.: Izd-vo Yurayt,2017.– 429 p.
4. Petty W., Smith A., Ricardo D. Anthology of Economic Classics. M.: EkonomKlyuch, 1993. - 475 p.
5. Sidorova, E. Y. Taxes and taxation: textbook / E. Y. Sidorova, D. Yu. Boboshko. – M.: INFRA-M, 2021. – 235 p.
6. Richard L. Doernberg. International Taxation in a Nutshell, 9th (In a Nutshell (West Publishing)) (Nutshell Series). Publisher: West, 2012.
7. Sally Jones, Shelley Rhoades-Catanach. Principles of Taxation for Business and Investment Planning. Publisher: McGraw-Hill/Irwin, 2014.

Resources of the information and telecommunication network "Internet":

1. RUDN University EBS and third-party EBS, to which university students have access on the basis of concluded contracts:
 - RUDN University Electronic Library System – EBS RUDN University <http://lib.rudn.ru/MegaPro/Web>
 - EBS University Library Online <http://www.biblioclub.ru>
 - EBS Jurait <http://www.biblio-online.ru>
 - EBS Student Consultant www.studentlibrary.ru
 - EBS "Lan" <http://e.lanbook.com/>
 - EBS Troitsky Bridge
2. Databases and search engines:
 - electronic fund of legal and normative-technical documentation <http://docs.cntd.ru/>
 - Yandex <https://www.yandex.ru/> search engine
 - Google <https://www.google.ru/> search engine
 - Abstract database SCOPUS <http://www.elsevierscience.ru/products/scopus/>
 - Tax Code of the Russian Federation (part 1) http://www.consultant.ru/document/cons_doc_LAW_19671/
 - Tax Code of the Russian Federation (part 2) http://www.consultant.ru/document/cons_doc_LAW_28165/

8. EVALUATION TOOLKIT & GRADING SYSTEM FOR ASSESSING THE LEVEL OF FORMATION OF COMPETENCIES IN THE COURSE

Evaluation materials and a grading system* for assessing the level of formation of competencies (part of competencies) based on the results of mastering the discipline "Taxes and Taxation" are presented in the Appendix to this Course Syllabus of the discipline

DEVELOPERS:

DEVELOPERS:

профессор

position, educational department

Ахмедов Ф.Н.

signature

name and surname.

HEAD OF EDUCATIONAL DEPARTMENT:

**И.о. зав. кафедрой «Финансы
и кредит»**

educational department

signature

Е.М. Григорьева

name and surname.

Head of the Higher Education Program(me)
Doctor of Economics, Professor of International
economic relations



I.V.Andronova