

## **Taxation**

**Degree:** Bachelor

**Year:** 2018-2019

**Semester:** Fall

**General workload:** 5 ECTS credits, 180 hours

### **Goals and objectives of the course**

To acquire in-depth theoretical knowledge of taxes and taxation and practical skills in calculating tax in the Russian Federation.

### **Key didactic units**

- Description of the Russian tax system
- Personal income tax
- Corporate profit tax
- Value added tax
- Social insurance contributions
- Corporate property tax
- Tax planning, administration and control

### **Place of the discipline within the curriculum**

The course is part of the variational component within the concentration-specific module in the program curriculum.

### **Upon completing the course, the students should:**

*Know:* the basics of the Russian tax law and general Russian tax policy trends; have skills in calculating tax for individuals and business companies, know tax payment procedures and rules.

*Be able to:* make calculations of tax base and amounts of taxes due to be paid; take changes in the Russian tax law into account, identify tax liabilities, examine them and make forecasts.

*Have:* knowledge of the tax information processing and analysis methods; tax management decision-making methods.

**Course structure:** lectures (36 hours), seminars (18 hours), independent student work (126 hours).

**Summative assessment:** pass/fail examination