

COURSE DESCRIPTION

University: Comenius University Bratislava	
Faculty: Faculty of Management	
Course ID: FM.KEF/014AM/16	Course title: Taxation
Educational activities: Type of activities: seminar Number of hours: per week: 2 per level/semester: 28 Form of the course: on-site learning	
Number of credits: 3	
Recommended semester: 2., 4.	
Educational level: I., II.	
Prerequisites:	
Recommended prerequisites: Principles of Financial Accounting 1, 2	
Course requirements: Presentation of direct and indirect taxes in a selected country -10% Problem solving - case studies -40% Final test - 50% Scale of assessment (preliminary/final): 50/50	
Learning outcomes: When students complete the course they will be capable to: <ol style="list-style-type: none"> 1. Use appropriate terminology to communicate tax accounting concepts. 2. Explain the theory and objectives of tax law, and distinguish between different tax strategies, elections, and related decisions. 3. Calculate taxable income as it relates to corporate, partnership, and individual tax returns. 4. Explain tax law as it relates to various taxable entities (individuals, corporations, partnerships) 5. Identify tax research resources to solve tax problems. 6. Gain a better understanding of the Internal Revenue Code and the IRS administrative process as related to tax law. <p>This course begins with a discussion of the general aspects of the OECD tax classification, Model Double Taxation Convention (policy, background and development), The treaty attribution rules are analysed with regard to business and professional income (Art. 7), transportation income (Art. 8), real property income (Art. 6), dividends (Art. 10), interest (Art. 11), royalties (Art. 12) and capital gains (Art. 13). This course in the second part covers the income tax issues involved in the organization and operation of business entities in the EU. Both corporations and partnerships are studied, and attention is given to the choice of entity and income tax classification. The course provides the background necessary for understanding and participating in many types of business transactions involving both publicly and closely held organizations.</p>	
Class syllabus: <ol style="list-style-type: none"> 1. Tax and OECD tax classification. 2. Direct taxes 3. Indirect taxes 	

4. Corporate Income Taxation and Corporate Tax systems 5. Taxable and tax deductibles elements of the income statement, Taxable Income, taxable base, adjustments of the taxable base 6. Deferred Tax asset and Deferred Tax Liability 7. Income tax return preparation 8. Legislation and taxes, in the EU and in the member states 9. CCCTB – Common Consolidate Corporate Tax Base – harmonization of the taxes 10. Ethics In Tax Practice 11. Fraud in Tax practice, 12. Tax evasion, tax avoidance, Carrousel schemes							
Recommended literature:							
Languages necessary to complete the course: English							
Notes:							
Past grade distribution Total number of evaluated students: 105							
A	ABS	B	C	D	E	FX	M
79,05	0,0	13,33	1,9	0,0	5,71	0,0	0,0
Lecturers: doc. Ing. Jana Kajanová, PhD., Mgr. Lenka Papíková, PhD.							
Last change: 18.01.2021							
Approved by:							