

COURSE DESCRIPTION

Academic year: 2026/2027	
University: Comenius University Bratislava	
Faculty: Faculty of Management	
Course ID: FM.KEF/014AB/25	Course title: Taxation
Educational activities: Type of activities: seminar Number of hours: per week: 2 per level/semester: 28 Form of the course:	
Number of credits: 3	
Recommended semester:	
Educational level:	
Prerequisites:	
Recommended prerequisites: Macroeconomy, Principles of Financial Accounting I	
Course requirements: Presentation of assigned topic 20%, Case study (team work) 15% , Homework 15%, final exam 50% Scale of assessment (preliminary/final): 50% / 50%	
Learning outcomes: When students complete the course, they will be capable to: 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 processes related to tax law.	
Class syllabus: 1 Introduction to the course, information about evaluation and course structure 2 OECD Tax Classification / Direct and Indirect Taxes 3 Exploring the Tax Environment for Businesses 4 Fundamentals of Tax Planning, The Measurement of Taxable Income, The Taxation of Business Income 5 The Individual Taxpayer 6 The Tax Compliance Process, Ethics in Tax Practice, 7 Tax Evasion, Tax Avoidance, Carrousel Schemes 8 - 12 Case studies	
Recommended literature: 1) Jones, S., Rhoades - Catanach, S., Callaghan, S.: Principles of Taxation for Business and Investment Planning	

2) Melville, A.: Taxation Finance Act 2015
3) OECD materials available at: https://www.oecd.org/tax/
Languages necessary to complete the course:
Ethics: The syllabus lists knowledge, skills, competences and transferable skills that the students will acquire by successfully completing the course. These will impact on their personal development and can be used both in their future careers and in their lives as active citizens in democratic societies. Following the provisions of Internal Regulation of the Comenius University Bratislava - Internal system of ensuring the quality of higher education of the Comenius University Bratislava, <i>each student consistently achieves his/her study results honestly during his/her studies; does not cheat or use dishonest procedures during any form of verification of his study knowledge and knowledge.</i> Cases of violation of this provision can be assessed as a violation of obligations arising from legal regulations (...). Such an assessment may be associated with applying relevant legal consequences on an academic, (...) or disciplinary level. Following the provisions of Internal Regulation of the Comenius University Bratislava - Disciplinary regulations of the Comenius University Bratislava for students, <i>a student's disciplinary offence is any form of writing off or illegal cooperation or hinting during the written or oral evaluation of study results (knowledge verification) or during preparation for it within the course, or the use of technical devices or any information carriers in a way other than permitted during the written or oral evaluation of study results (knowledge verification) or during preparation for it within the subject.</i> Some of the disciplinary measures may be imposed on the student for a committed disciplinary offence: reprimand, conditional expulsion from studies or expulsion from studies.
Notes:
Past grade distribution Total number of evaluated students: 0
Hodnotenie predmetu sa zobrazí až v prípade zaradenia predmetu do nejakého študijného plánu.
Lecturers: Mgr. Lenka Papíková, PhD., prof. Ing. Jana Kajanová, PhD.
Last change: 14.05.2026
Approved by: