

**PJSC 'Higher Educational Institution
'Interregional Academy of Personnel Management''**



**SYLLABUS OF THE ACADEMIC DISCIPLINE
'TAX MANAGEMENT'**

Speciality: D3 Management
Educational level: first (bachelor's) level
Study programme: Management

General information about the academic discipline

Name of the academic course	“Tax management”
Code and name of the speciality	D3 ‘Management’
Level of higher education	first (bachelor’s) level of Higher Education
Status of the discipline	Optional
Number of credits and hours	3 credits / 90 hours Lectures: 20 Seminar classes: 14 Independent work of students: 56
Terms of study of the discipline	semester
Language of instruction	Ukrainian
Type of final assessment	Credit
Page of the discipline on the website	https://ks.maup.com.ua/en/pro-nas/akredytacija/akredytacija-menedzhment-2026

General information about the lecturer. Contact information

SEMIGULINA IRYNA BORYSIVNA	
Scientific degree	Candidate of Economic Sciences
Academic title	
Position	Associate Professor of the Department of Management
Disciplines taught by NPP	Accounting and auditing
Areas of scientific research	Economic development of territorial communities of Ukraine
Links to identifier registers for scientists	
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The teacher's portfolio on the website of the department /Institute /Academy	https://kh.maup.com.ua/

Course annotation. The discipline «Tax management» covers the study of the tax flow management system both at the state level (macro level) and at the level of individual enterprises (macro level).

The subject of the academic discipline is the process of managing tax relations at the micro and macro levels, namely: organization of tax and fee collection; system of forecasting, planning, regulation and control of tax flows to the budget; methods of optimizing the tax burden of the enterprise and making management decisions in conditions of risk, etc.

The purpose of studying the discipline of forming a system of special knowledge regarding the organization of tax relations, tax planning, regulation and control. Students of higher education learn to make management decisions in the conditions of changing legislation and tax risks.

Tasks of the academic discipline: familiarization with the activities of tax authorities, tax administration, control over the calculation and forecasting of budget revenues; study of the organization of tax work at the enterprise, calculation of tax liabilities and interaction with controlling authorities;

familiarization with methods of legal reduction of the tax burden, analysis of tax risks and development of the company's tax policy; management of tax flows in the conditions of globalization and peculiarities of taxation of transnational corporations.

Prerequisites of the academic discipline. The study of the academic discipline «Tax management» is based on the knowledge and skills acquired by students at the bachelor's level. Namely: enterprise economy, enterprise finance, accounting and auditing, taxation.

Post-requests of the academic discipline. The knowledge and skills acquired by students in the process of studying the academic discipline «Tax Management» contribute to the successful study by students of higher education of a number of other academic disciplines aimed at the formation of professional knowledge and skills.

Content of the academic discipline (full-time education)

№	Topic name	Teaching methods/ assessment methods
CONTENT MODULE 1. Theoretical foundations of tax management		Teaching methods: verbal (educational lecture; conversation; educational discussion); inductive method; deductive method; analytical method; synthetic method; practical (working with economic models, statistics, graphs); Explanatory and illustrative; reproductive; problem presentation method; partially-search; Research; interactive methods (analysis of economic situations; discussions, debates; brainstorming; situational modeling; practice of modeling skills); case method (analysis of real economic situations, search for problems, proposal of solutions, construction of models); modeling of professional activity (building economic models, forecasting, scenario modeling). Assessment methods: oral control (oral survey, evaluation of participation in discussions, other interactive learning methods); written control (control, independent works, analytical tasks, essays);
Topic 1.	The state budget and its place in the economic system of Ukraine	
Topic 2.	Tax system and its economic content	
Topic 3.	Tax system and history of its development	
Topic 4.	Taxation system and its constituent parts	
Topic 5.	Organization of the tax service in Ukraine	
CONTENT MODULE 2. Practical foundations of tax management		
Topic 6.	Characteristics of certain types of tax payments	
Topic 7.	Tax statistics	
Topic 8.	Management of the tax system and its characteristics	
Topic 9.	Peculiarities of development and existence of tax systems of different countries of the world	
Topic 10.	Taxes as one of the means of stimulating the investment activity of enterprises	

		test control (closed form tests: test alternative, test compliance, data and model analysis tasks); self-control and self-assessment method; assessment of case tasks; assessment of project and laboratory works (simulation of economic processes, forecasting).
Modular test		
Form of assessment: credit		

Technical facilities and/or software. In the educational process, classrooms, a library, a multimedia projector and a computer are used to conduct lecture and seminar classes with elements of the presentation. Studying certain topics and performing practical tasks requires access to information from the worldwide Internet, which is provided by a free Wi-Fi network.

Forms of control methods.

Control of the success of education seekers is divided into current and final (semester).

Current control is carried out during practical and seminar classes. Its purpose is systematic verification:

- understanding and assimilation of the theoretical foundations of economic processes;
- ability to apply knowledge to build models and analyze economic data;
- skills in diagnosis and forecasting of economic processes;
- use of specialized software for modeling and processing statistical data.

Forms of student participation in the educational process, which are subject to current control:

- speeches and presentations on the analysis of economic processes;
- oral reports on the analysis of economic cases;
- addendum, questions to who answers;
- systematic work in seminar classes and activity during discussions;
- participation in discussions, brainstorming, interactive forms of classes;
- analysis of economic data, statistical indicators, economic and mathematical models;
- written assignments (control papers, test papers, analytical and abstract papers);
- preparation of notes, theses, analytical notes;
- independent study of discipline topics and lecture materials

Current control methods:

- oral control (survey, conversation, report, message);
- written control (control work, analytical report, abstract, performance of tasks for building models or processing statistics);
- combined control (oral and written combination to assess understanding and practical skills);
- presentation of independent work or case analysis;
- observation of activity and participation in practical classes;
- test control (closed and open tasks, analysis of graphs and models);
- work with problem situations (analytical cases, scenario modeling of economic processes).

Assessment system and requirements.

Table of distribution of points received by students of higher education*

1st semester

Topics	Ongoing knowledge assessment	Final control		Total
		Modular	Credit **	

											control work		number of points
	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5	Topic 6	Topic 7	Topic 8	Topic 9	Topic 10	20	20*	100
Work in a seminar class	3	3	3	3	3	3	3	3	3	3			
Independent work	3	3	3	3	3	3	3	3	3	3			

*The table contains information about the maximum points for each type of academic work of a higher education applicant.

When assessing the mastery of each topic for the current academic activity, applicants are given grades based on the approved assessment criteria for the relevant discipline.

The criteria for assessing the learning outcomes of students and the distribution of points they receive are regulated by the Regulations on the Assessment of Academic Achievement of Higher Education Students at PJSC 'Higher Educational Institution 'MAUP'.

Modular control is carried out in the last class of the module in written form, in the form of a test.

Criteria for assessing the modular test in the academic discipline "Tax Management":

When assessing the modular test, the volume and correctness of the tasks are taken into account:

- a grade of 'excellent' (A) is given for the correct completion of all tasks (or more than 90% of all tasks);

- a 'good' (B) grade is given for completing 80% of all tasks;

- a 'good' (C) grade is given for completing 70% of all tasks;

- a 'satisfactory' (D) grade is given for correctly completing 60% of the proposed tasks;

- A grade of 'satisfactory' (E) is given for the correct completion of more than 50% of the proposed tasks.

- A grade of 'unsatisfactory' (FX) is given for the completion of less than 50% of the tasks.

Failure to attend the module test results in 0 points.

The above grades are converted into rating points as follows:

«A» - 18-20 points;

«B» - 16-17 points;

«C» - 14-15 points;

«D» - 12-13 points.

«E» - 10-11 points;

«FX» - less than 10 points.

Final Semester Assessment

The final semester assessment in the course "Tax Management" is a mandatory component of evaluating students' learning outcomes. It is conducted within the timeframe established by the academic calendar and covers the full scope of material defined by the course syllabus.

The final assessment is conducted in the form of a test. Only students who have completed all required coursework and assessment tasks are admitted to the final semester assessment.

The final grade is determined based on the student's academic performance throughout the semester. It consists of:

- points accumulated through continuous assessment;
- incentive (bonus) points awarded in accordance with institutional regulations.

Students who have completed all required tasks and obtained 60 points or higher receive the corresponding final grade without additional testing.

Students who have completed all required tasks but obtained fewer than 60 points, as well as those wishing to improve their grade, are required to complete a final test administered during the last

scheduled class of the semester.

Assessment of Additional (Individual) Learning Activities

Additional (individual) learning activities include participation in: scientific conferences; student research groups and academic clubs; problem-focused research groups; preparation of academic publications; national academic Olympiads and competitions; international competitions and other scholarly activities exceeding the requirements of the course syllabus.

By decision of the department, students who actively participate in research activities or complete additional individual academic tasks may be awarded incentive (bonus) points for the respective educational component.

Assessment of Independent Study

The total number of points obtained for independent study constitutes an integral component of the overall academic performance in the course.

Independent work for each topic, in accordance with the course syllabus, is assessed within a range of 0 to 3 points, based on standardized and generalised assessment criteria evaluating the level of knowledge acquisition and analytical competence.

Assessment scale for independent work (individual assignments) assessment criteria.

Maximum possible grade for independent work (individual assignments)	Level of implementation			
	Excellent	Good	Satisfactory	Unsatisfactory
3	3	2	1	0

Assessment forms include: ongoing assessment of practical work; ongoing assessment of knowledge acquisition based on oral answers, reports, presentations and other forms of participation during practical (seminar) classes; individual or group projects requiring the development of practical skills and competences (optional format); solving situational tasks; preparing summaries of independently studied topics; testing or written exams; preparing draft articles, conference abstracts and other publications; other forms that ensure comprehensive mastery of the curriculum and contribute to the gradual development of skills for effective independent professional (practical, scientific and theoretical) activity at a high level.

To assess the learning outcomes of higher education students during the semester, a 100-point, national and ECTS assessment scale is used

Final assessment scale: national and ECTS

Total points for all types of educational activities	ECTS rating	Assessment on a national scale	
		for exams, course projects (assignments), practical training	for credit
90 – 100	A	excellent	passed
82 – 89	B	good	
75 – 81	C	satisfactory	
68 – 74	D		
60 – 67	E	unsatisfactory with the possibility of retaking the exam	Failed with the possibility of retaking the exam
35 – 59	FX		
0 – 34	F	unsatisfactory with mandatory retaking of the course	Failed with mandatory retaking of the course

Course policy.

To successfully master the course «Tax Management», the student of education has:

- regularly attend lectures and practical classes;
- systematically, systematically and actively work in lectures and practical classes;
- practice missed classes or unsatisfactory grades obtained in classes;
- perform in full the tasks required to be prepared by the teacher, their proper quality;
- perform control and other independent work;
- adhere to the norms of academic behavior and ethics.

The course «Tax management» involves the assimilation and observance of the principles of ethics and academic integrity, in particular, the focus on preventing plagiarism in any of its manifestations: all works, reports, essays, essays and presentations must be original and author's, not overburdened with quotes, which must be accompanied by references to primary sources. Violations of academic integrity are considered: academic plagiarism, self-plagiarism, fabrication, falsification, write-off, deception, bribery, biased assessment.

Recommended sources of information.**Basic literature:**

1. Voloshchuk M. G., Matyola I. I., Karabin T. O., Bilash O. IN. Formation and development of the tax system of Ukraine: Monograph. – Uzhhorod: Oleksandra Harkusha Publishing House, 2021. – 320 p.
2. Myskiv H. V., Anilovska G. Ya., Moiseyenko I. P., Korchyynskyi I. O., Vinichuk M. V., Vysotska I. B., Koziy I. S. Budget and tax security (in diagrams and tables): Study guide. – Lviv: LvDUVS, 2021. – 200 p.
3. Tkachenko O. M. Financial system of the European Union: Study guide. – Mukachevo: MSU, 2020. – 250 p.
4. Melnyk S. I., Shevchenko N. V., Vysotska I. B. Banking system: Study guide in diagrams and tables. – Lviv: LvDUVS, 2023. – 180 p.
5. Melnyk S. I., Gorban I. M., Marushko N. S. Financial accounting and reporting: Study guide. – Lviv: LvDUVS, 2022. – 210 p.
6. Shevchenko N. V., Melnyk S. AND. Financial management: Study guide in diagrams and tables. – Lviv: LvDUVS, 2022. – 190 p.
7. Leskiv H. Z., Franchuk V. I., Levkiv G. Ya., Gobela V. IN. Enterprise competitiveness management: Study guide. – Lviv: LvDUVS, 2022. – 175 p.
8. Kopytko M. I., Zhivko Z. B., Franchuk V. I., Blihar V. S., Melnyk S. AND. Management and security consulting: Study guide in diagrams and tables. – Lviv: LvDUVS, 2022. – 185 p.
9. Kopytko M. I., Blaga N. IN. Innovation and Investment Management: A Study Guide in Schemes and Tables. – Lviv: LvDUVS, 2022. – 180 p.
10. Gobela V. V., Zhivko Z. B., Leskiv H. Z., Melnyk S. AND. Crisis management: Study guide. – Lviv: LvDUVS, 2022. – 170 p.
11. Tax system: study guide /I. S. Volokhova, O. YU. Dubovyk, M. O. Slatvinska [et al]; ed. AND. S. Volokhova, O. YU. Dubovik. – Kharkiv: Publishing House «Disa plus», 2019. – 402 p.

Additional literature

12. Matselukh N. P. Tax reform as a way of transforming the paradigm of tax activity of the state //Economic Bulletin. Series: Finance, Accounting, Taxation. – 2020. – Vol. 4. – S. 115–126.
13. Tax system: study guide /I. S. Volokhova, O. YU. Dubovyk, M. O. Slatvinska [et al]; ed. AND. S. Volokhova, O. YU. Dubovik. Kharkiv: Publishing house «Disa plus», 2019. 402 p.
14. Yu. Kovalenko. M., Koval I. A., Blyzhenko E. O. The influence of the model of the sector of financial corporations and the securities market on investment processes in Ukraine //Problems and prospects of the economy and management. – Chernihiv: ChNTU, 2020. – № 2 (22). – P. 98– 118.
15. Horyn N. Ya., Bula S. V., Chornous O. IN. Tax policy of Ukraine in wartime conditions: realities, security challenges and prospects //Scientific Bulletin of the West Ukrainian National

University. – 2022. – № 2. – S. 45–58.

16. Suprunenko S. A. Tax planning in the system of state regulation of the economy of Ukraine: dis. candidate economy Sciences. Chernihiv, 2019. 227 p.

17. Gobela V. V., Zhivko Z. B., Leskiv H. Z., Melnyk S. AND. Crisis management: Study guide. – Lviv: LvDUVS, 2022. – 170 p.

18. Tax Policies in the European Union. 2019 Survey. URL:

https://ec.europa.eu/taxation_customs/business/company-tax/tax-goodgovernance/eusemester/tax-policies-european-union-2019-survey_en.

19. Paying Taxes 2020. URL: <https://www.pwc.com/gx/en/services/tax-publications/payingtaxes-2020.html>.

Electronic resources:

1. <http://zakon.rada.gov.ua> – Legislation of Ukraine

2. <http://www.president.gov.ua> – Official online representation of the President of Ukraine

3. <http://www.kmu.gov.ua> – Government portal (Cabinet of Ministers of Ukraine)

4. <https://mon.gov.ua/> – Ministry of Education and Science of Ukraine

5. <https://www.msp.gov.ua/> – Ministry of Social Policy of Ukraine

6. <https://www.me.gov.ua/?lang=uk-UA> – Ministry of Economic Development, Trade and Agriculture of Ukraine

7. <https://library.maup.com.ua/library.htm> – International Library and Information Center named after. I. Wise MAUP

8. <http://www.nbu.gov.ua> – National Library of Ukraine named after. V.I. Vernadskyi

9. <http://www.library.univ.kiev.ua/ukr/title4.php3> – Scientific library named after. M. Maksimovich of Kyiv National University named after. Taras Shevchenko

10. <https://library.ukma.edu.ua/> – Scientific library of the National University «Kyiv-Mohyla Academy»

11. <http://www.ukrstat.gov.ua/> – State Statistics Service of Ukraine