

Information sheet for the course Taxes and Tax System

University: <i>Alexander Dubček University of Trenčín</i>	
Faculty: <i>Faculty of Social and Economic Relations</i>	
Course unit code: <i>KEaE/lz9PVd/14</i>	Course unit title: <i>Taxes and Tax System</i>
Type of course unit: <i>optional</i>	
Planned types, learning activities and teaching methods: <i>2 hours of lectures per week. 28 hours of lectures. Full-time.</i>	
Number of credits: <i>3</i>	
Recommended semester: <i>3rd semester in the 2st year of study (full-time) 3rd semester in the 2nd year of study (part-time)</i>	
Degree of study: <i>I (Bachelor)</i>	
Course prerequisites:	
Assessment methods: <i>During the semester, there will be one written test in which students may score 30 points: Assessment: A: 24 points, B: 18 points, C: 12 points, D: 6 points, E: 5 points. Credits will not be awarded to students who will score less than 5 points in the written test. At the end of the semester during the examination period: Credit. Final evaluation: progress diameter.</i>	
Learning outcomes of the course unit: <i>After course completion, students will be familiar with the tax functions in the process of public finance law and tax principles determining the framework for the design and management of tax systems. Students will be able to define the basic characteristics of different types of taxes and the basic principles related to legislative standards. Students will understand the issue of application of tax laws in practice, particularly in the context of the key concepts of tax legislation interpretation, tax records and transactions, and performance management of individual types of taxes. After successful completion of a learning process, students will be able to do the analysis focused on the extent of tax obligations of physical and legal entities, audit compliance with the tax laws and assessment of possible measures to remedy any shortcomings.</i>	
Course contents: <i>1. Introduction to the lectures - content of the course, recommended literature, exam requirements. 2. Development of the taxation theory. 3. Tax as financial-economic category and instrument of fiscal policy. 4. The basic and supplementary elements of taxation techniques. 5. Criteria breakdown of taxes. 6. The tax system of the Slovak Republic and its legislative base / tax structure /. 7. Administration of taxes - tax procedure and tax penalties. 8. Direct taxation - Taxation of physical and legal entities. 9. Indirect duties- VAT. 10. Indirect taxes - excise taxes. 11. The institutions / bodies / of management and control of taxes in Slovakia. 12. International taxation. 13. Tax harmonization in the EU.</i>	
Recommended / required reading: <i>Babčák, V.: Daňové právo slovenskej republiky. Epos, Bratislava 2010 Kušnířová, J. a kol.: Daňovníctvo – daňová teória a politika: praktikum. IURA Edition,</i>	

Bratislava 2011

Lénártová, G.: *Harmonizácia daní v Európskej únii*. EKONÓM, Bratislava 2012

Schultzová, A. – Rabatinová, M. – Repková, D.: *Daňovníctvo – daňová teória a politika*. IURA Edition, Bratislava 2011

Schultzová, A. a kol.: *Daňovníctvo (daňová teória a politika)*. Iura Edition, Bratislava 2007

Schultzová, A.: *Daňové sústavy štátov EÚ*. EKONÓM, Bratislava 2007

Široký, J.: *Daně v Evropské unii*. Linde, Praha 2006

Široký, J.: *Daňové teórie s praktickou aplikací*. C.H.Beck, Praha 2008

Jednotlivé daňové zákony v úplnom znení

Časopisy Dane a účtovníctvo v praxi, Trend, Profit, Hospodárske noviny

Language: Slovak

Remarks:

Course is offered in the winter semester of the second year of full-time and part-time study. The course is elective.

Evaluation history: 101

A	B	C	D	E	FX
0.0	1.98	15.84	33.66	38.61	9.9

Lectures: MBA. Peter Hošťák, PhD.

Last modification: 22.04.2014

Supervisor: doc. Mgr. Sergej Vojtovič, DrSc.