

Information sheet for the course Taxes and Taxation

University: <i>Alexander Dubček University of Trenčín</i>	
Faculty: <i>Faculty of Social and Economic Relations</i>	
Course unit code: <i>REPV14</i>	Course unit title: <i>Taxes and Taxation</i>
Type of course unit: <i>optional</i>	
Planned types, learning activities and teaching methods: <i>Lecture: 2 hours weekly / 26 hours per semester of study. In-class format.</i> <i>Seminar: 2 hours weekly / 26 hours per semester of study. In-class format.</i>	
Number of credits: <i>3</i>	
Recommended semester: <i>4. semester in the 2st year (full-time)</i> <i>4. semester in the 2nd year (part-time)</i>	
Degree of study: <i>I. (bachelor),</i>	
Course prerequisites: <i>REPI Fundamentals of Economics</i>	
Assesment methods: <i>At the and of the semester during the examination period: Exam.</i>	
Learning outcomes of the course unit: <i>A student by completing the course will receive an overview of the tax functions in the process of public finance law and tax principles determining the framework for the design and management of tax systems. The student will be able to define the basic characteristics of different types of taxes and the basic principles related to legislative standards. Student 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 the student 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, the conditions for the exam.</i> <i>2. Development of the taxation theory.</i> <i>3. Tax as financial-economic category and instrument of fiscal policy.</i> <i>4. The basic and supplementary elements of taxation techniques.</i> <i>5. Criteria breakdown of taxes.</i> <i>6. The tax system of the Slovak Republic and its legislative base / tax structure /.</i> <i>7. Administration of taxes - tax procedure and tax penalties.</i> <i>8. Direct taxation - Taxation of physical and legal entities.</i> <i>9. Indirect duties- VAT.</i> <i>10. Indirect taxes - excise taxes.</i> <i>11. The institutions / bodies / of management and control of taxes in Slovakia.</i> <i>12. International taxation.</i> <i>13. Tax harmonization in the EU.</i>	
Recommended of required reading: <i>Schultzová, A. – Rabatinová, M.- Repková, D.: Daňovníctvo – daňová teória a politika. IURA Edition, Bratislava 2011</i> <i>Kušnírová, J. a kol.: Daňovníctvo – daňová teória a politika: praktikum. IURA Edition, Bratislava 2011</i> <i>Široký, J.: Daně v Evropské unii. Linde, Praha 2006</i> <i>Široký, J.: Daňové teórie s praktickou aplikací. C.H.Beck, Praha 2008</i>	

Babčák, V.: Daňové právo slovenskej republiky. Epos, Bratislava 2010
Schultzová A. a kol.: Daňovníctvo (daňová teória a politika). Iura Edition, Bratislava 2007
Schultzová, A.: Daňové sústavy štátov EÚ. EKONÓM, Bratislava 2007
Lénártová, G.: Harmonizácia daní v Európskej únii. EKONÓM, Bratislava 2012
Jednotlivé daňové zákony v úplnom znení.
Časopisy Dane a účtovníctvo v praxi, Trend, Profit, Hospodárske noviny.

Language: *Slovak*

Remarks:

Course is offered in the summer semester of the second year of full-time and external studies. The course is optional. The number of students in a seminar group ranges from 20 to 25 students.

Evaluation history: *0*

A	B	C	D	E	FX
0.0	0.0	0.0	0.0	0.0	0.0

Lectures:

prof. Ing. Dr. Valentinas Navickas, Ing. Mária Hajšová, PhD., Ing. Katarína Kráľová, PhD., lecturers of the course.

Last modification: *31.01.2014*

Supervisor: *doc. Ing. Jozef Habánik, PhD., guarantor of the study program „Regional economics and development“.*