

Kostornoi S.V., Ph.D., Associate Professor
Popova T.V., Ph.D., Associate Professor
Tavria State
Agrotechnological University
(Melitopol, Ukraine)

Methodological approaches to the study of the "Tax System" course in higher educational institutions of Ukraine

Summary. The ways of improving the teaching of the "Tax System" course for students of economic specialties in higher educational institutions of Ukraine are considered. The increase of tasks aimed at student practical training, including the use of specialized software for the formation of tax reporting, is justified.

Keywords: practical training of students, tax system, formation of tax reporting.

Introduction. The main objective of the discipline "Tax System" is to study the procedure for calculating taxes and fees. It is necessary for future specialists to be professional in the tax sphere. They have to know how to evaluate changes in the tax policy, identify trends of the development of tax relations, and to solve a great variety of problems, which are related to the tax system of our country.

As a result of studying the discipline the student should know:

- theoretical foundations of the tax system formation and development of tax systems;
- the mechanism of the calculation of all taxes and mandatory payments, which are part of the tax system of Ukraine;
- peculiarities of the tax legislation of Ukraine;
- regularities in the field of tax relations.

The student should be able to:

- apply the obtained knowledge for the independent calculation of taxes and obligatory payments;
- use computer programs for the formation of tax reporting.

Results. The course "Tax System" is recommended to study by the second-year students during 2 semesters.

The themes that are planned to study in the first semester are given below:

1. The nature and types of taxes.

Taxes as an economic category. Legislation in the field of taxation. Taxes and fees. The tax system of the country. Elements of the tax. Principles of the tax legislation of Ukraine. Tax functions. Classification of taxes.

2. Administration of taxes and fees.

The essence of tax administration. The system of the state fiscal service. Tax reporting. Tax checks. Repayment of the tax debt of taxpayers. Responsibility for violation of tax legislation.

3. Information technology in taxation.

Information used by SFS. Functions of SFS. The Tax Block information system. The procedure for submitting tax reports in electronic form. Software and web services for tax reporting. A payer electronic cabinet.

4. Value Added Tax.

The essence and value of VAT. Taxpayers. The object and base of taxation. Tax rates and exemption from taxation. Tax credit. Budget reimbursement. A tax bill. Electronic administration of the value-added tax. The procedure for submitting a tax bill and the timing of settlements with the budget.

5. Corporate income tax.

The essence and value of corporate income tax. Taxpayers. The object of taxation. The procedure for determining the financial result before tax. Correction of the financial result. Tax rates. Tax periods. Income Tax Declaration.

6. Personal income tax.

The essence and value of personal income tax. Taxpayers and Tax Agents. The object and base of taxation. Tax discount. Tax rates. Tax social benefits. Features of the taxation of individual types of income. The process for accrual, retention and payment of tax, reporting. The war tax.

7. Taxes (in English).

Taxation vocabulary. Taxation in Ukraine: Tax Code, national and local taxes and fees. Taxation in other countries. Types of taxes in the world.

The themes that are planned to study in the second semester are given below:

1. The tax system and tax policy of the country.

The notion of "tax system" and "tax policy". Principles of tax policy. Methods of tax policy. Criteria for the effectiveness of tax policy. Forms and objectives of tax policy.

2. Single tax.

A simplified system of taxation, accounting and reporting. Single tax. Taxpayers groups. Single tax rates. Features of charging, paying and reporting on some taxes and fees for single-tax payers. The single tax for agricultural commodity producers.

3. Property tax.

A tax on immovable property other than land: the payers, object and base of taxation, rates. Transport tax. Land tax: the payers, object and base of taxation, rates, privileges. Indexing of normative monetary land valuation. The procedure of assessment and payment of the property tax.

4. Local fees.

Parking fee for vehicles: payers, the object and tax base, rates. Tourist fee: payers and tax agents, the object and base of taxation, rates.

5. Single social contribution.

The essence and importance of the single social contribution. SSC payers. SSC calculation base. Rates of SSC. Distribution of SSC per types of compulsory state social insurance. The procedure for calculation and payment of SSC. Responsibility for violation of legislation.

6. Excise tax.

The essence and value of the excise tax. Excisable goods. Taxpayers. The object of taxation. Tax rates. The procedure for calculating the tax. The occurrence date of tax liabilities. The order and terms of the tax payment. Compilation and submission of an excise tax declaration. Excise tax stamps.

7. Customs duty.

The essence and value of duty. Customs. Classification of duty. Customs territory of Ukraine. Customs value of goods. Rates of duties. Ukrainian classification of foreign economic activity goods (UGTFEA). Customs declaration. The procedure for payment of duty. Exemption from payment of duty. Responsibility for violation of customs legislation.

8. Environmental tax.

The environmental tax. Payers of the environmental tax. Taxation of pollutant emissions into the air. Taxation of discharges of pollutants into water bodies. Taxation of waste placement.

9. Rent.

Rent. Rent for subsoil use. Rent fee for using the radio frequency resource of Ukraine. Rent for special use of water. Rent for special use of forest resources. Rent payment for the transportation of oil, petroleum products, ammonia.

10. The essence of tax management.

The essence and purpose of tax management. Functions of tax management. State tax administration. Tax forecasting and planning. Tax regulation. Tax control.

Conclusion. When studying the "Tax System" course, particular attention should be paid to the practical training of students. Practical classes are recommended to hold in a computer room in ten-person groups, carrying out the activities as follows:

- discussion of theoretical material;
- studying legislation using sites <https://zakon.rada.gov.ua>, <http://sfs.gov.ua>
- solutions to mini-tasks;
- solutions to complex tasks;
- studying the procedure for filling out tax reports, samples of documents of real enterprises;
- independent formation of tax reporting using specialized software: MEDOC, Single Screen of Filling Electronic Reporting (SSFER), and the Electronic Taxpayer Account service;

- computer testing (10-20 questions per topic) using the Learning Portal of the university or a local testing program;
- presentation of student reports on specific topics;
- presentation of the results of the student research works.

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