

Course Title	Taxes and tax policy
Language	English
Level of Higher Education	Third (PhD)
Semester	3
Course Launch Base	Department of Economic Cybernetics and Applied Economics
Course Coordinator, Contact Details	Prof. Tamara Merkulova e-mail: tamara.merkulova@karazin.ua
Prerequisites	Modern theoretical economics, Macroeconomics, Microeconomics
Objective	<p>The purpose of teaching the academic discipline: the formation of a system of basic knowledge of tax theory, the foundations of tax policy and world experience and domestic practice of taxation.</p> <p>The main objectives of studying the discipline: studying the essence of taxes, principles and forms of taxation, experience of tax policy and tax reforms in developed countries of the world and Ukraine; acquiring skills in calculating taxes; mastering methods of analyzing the tax burden, effects of tax policy.</p>
Program learning outcomes	<p>PLO01. Have advanced conceptual and methodological knowledge in economics, management of socio-economic systems and at the border of subject areas, as well as research skills sufficient to conduct fundamental and applied research at the level of world achievements in the relevant field.</p> <p>PLO02. Deeply understand the basic (fundamental) principles and methods of economic sciences, as well as the methodology of scientific research, create new knowledge in the field of economics in order to achieve economic and social development in the context of globalization..</p>
Methods of control and assessment	<p>The following teaching methods are used: lectures, practical exercises with problem solving (tax calculations), computer modeling and experiments with models (Lafer model), presentations, tests, and independent work.</p> <p>Control methods include current control and final control. Current control includes a test, assessment of independent work (presentations and reports, surveys), and control work provided for in the curriculum.</p> <p>Current control - control work, completion of independent work tasks, assessment of student activity in classes. Final control - written exam.</p>
Course content	<p>Topic 1. The role and functions of the state in a market economy: conceptual approaches</p> <p>Topic 2. Historical aspects of taxation and the development of tax theories</p> <p>Topic 3. The essence and functions of taxes</p> <p>Topic 4. Principles of taxation and types of taxes</p> <p>Topic 5. Tax policy and its types</p> <p>Topic 6. Tax regulation of the economy</p> <p>Topic 7. Tax system of Ukraine</p>