|  |  |
| --- | --- |
| Course: | *Taxation* |
| Course id:3ОАЕ7I51 |
| Number of ECTS:6 |
| Teacher: | Nedeljko Lj. Tica;  |
| Course status | Elective |
| Number of active teaching classes (weekly) |
| Lectures:2 | Tutorials:2 | Other teaching types: | Study research work: | Other classes: |
| Precondition courses | None |
| 1. Educational goal

Introducing students to the specifics of tax accounting in agricultural production and basic accounting.  |
| 1. Educational outcomes

Upon the completion of the course, students are enabled to do tax accounting and follow taxing documentation. |
| 1. Course content

*Theoretical Instruction*Basics of tax system. Taxing terminology (taxpayer, taxation objects, tax base, tax rate, and tax relief). The concept and characteristics of tax. Taxation principles (financial, economic, social and political, taxing and technical). Taxation capacity. Taxation system classification. Taxation monism, taxation pluralism, taxation limits. Income tax. Value-added tax. Personal income tax. Property rights transfer tax. Taxation of the use, maintenance and possession of certain assets. Income fund taxation. Stocks. The code of conduct in taxation. Enterprise financing. Tax system and policy. Tax control and revision. Managing fiscal policy. International tax and budget management. Comparative tax systems. Informational financing system. *Practical Instruction* Basics of tax system. Determining tax duties. Object of taxation. Taxpayer. Tax base. Tax rates. Tax reliefs. Special and tax balances.  |
| 1. Teaching methods

Lectures, tutorials with demonstrational and practical tasks. |
| Knowledge evaluation (maximum 100 points) |
| Pre-examination obligations | Mandatory | Points | Final exam  | Mandatory | Points |
| Lecture attendance | Yes/No | 15 | *Written exam**Oral exam* | Yes | 4030 |
| Tutorials attendance | Yes/No | 15 |  |
|  | Yes/No |  |
|  | Yes/No |  |
| Literature  |
| Ord. | Author | Title | Publisher | Year |
|  | Popović, D. | Nauka o porezima i poresko pravo | Savremena administracija, Beograd | 1997 |
|  | Raičević, B. | Utvrđivanje i naplata javnih prihoda | Viša poslovna škola, Beograd | 1977 |
|  | Pušara, K. | Međunarodne finansije | Velzal press, Beograd | 2000 |
|  | Dougals R. Emery, John D. Finnerty | Corporate financial managment | Prentice hall, UperSadde River,  | 1998 |
|  | Schneeberger, K, Osborn, D, Ljutić, B. | Finansijsko planiranje u agrobiznisu | Pandagraf, Beograd | 1995 |