

General information			
Course co-ordinator		Ljerka Markota, PhD, College Professor	
Course title		APPLICATION OF DIRECT AND INDIRECT TAXES IN COMPANY'S OPERATIONS	
Study programme		Professional undergraduate study Accounting and Finance	
Course status		Obligatory	
Year	Semester	2	III
Value of credits and lecturing procedures		ECTS	5
		Number of hours (Lectures+Exercises+Seminars)	60 (30+30+0)

1. COURSE DESCRIPTION	
<i>1.1. Objectives</i>	
<p>The objective of the course is to introduce the students with the application of the taxation system in a company's performance in the Republic of Croatia in order to get an insight into the comprehensive effects of direct and indirect taxes from the viewpoint of the state budget (in the course Basics of Public Finance) and from the viewpoint of an entrepreneur – tax payer. The knowledge on the effects of direct and indirect taxes on a company's performance is necessary for processing business events within the field of financial accounting. The main task is to enable students to independently apply tax regulations in further business practice, to estimate the effects of specific taxes on cash flow and eventually on a company's performance.</p>	
<i>1.2. Course enrolment conditions</i>	
None	
<i>1.3. Expected outcomes of the course</i>	
<ol style="list-style-type: none"> 1. to apply direct and indirect taxes in a company's performance 2. to calculate direct and indirect taxes in a company's performance 3. to present a viewpoint and to select the option of the corresponding tax solutions 4. to create and keep tax records (according to the tax type) 5. to draw up and present tax reports submitted by companies 	
<i>1.4. Course contents</i>	
<p>1. Application of the VAT Act. 2. Application of the Income Tax Act. 3. Application of the VAT Act with a specific emphasis on the application of the international agreements on avoidance of double taxation. 4. Application of the Capital Transfer Tax Act. 5. Application of local taxes.</p>	
<i>1.5. Teaching methods</i>	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> instruction <input checked="" type="checkbox"/> guided discovery learning <input checked="" type="checkbox"/> discussion <input checked="" type="checkbox"/> group/team learning <input type="checkbox"/> _____
<i>1.6. Comments</i>	

1.7. <i>Students' obligations</i>							
Attendance in classes – part time students are expected to be present at least 50% of the total teaching hours, whereas full time students are expected to be present at least 70% of the total teaching hours.							
1.8. <i>Monitoring students' accomplishments</i>							
Attendance	0.5	Student's activity during lectures	0.5	Seminar paper	0	Experimental work	
Written exam	2	Oral exam	1	Essay		Research work	
Project		Permanent testing of student's knowledge	0	Written presentation		Practical work	
Portfolio		Independent task solving	1				
1.9. <i>Measuring the achievements of learning outcomes and evaluation and assessment of the results of students' work</i>							
The workload factor of each learning outcome stated in the Chapter 1.3. totals 1. A half of the workload factor for each learning outcome represents a minimum threshold for the achievement of the this learning outcome. During the semester evaluated are student's activity and independent task solving. Two mid-term exams are written in the semester. The final exam is written and oral. The final grade is based on the total sum of grades obtained in the written exam (50%) and oral exam (50%).							
1.10. <i>Obligatory reading</i>							
<ol style="list-style-type: none"> 1. Recenzirana skripta: dr. sc. Ljerka Markota, prof. v. š., Oporezivanje porezima u Republici Hrvatskoj, RRiF VŠ, 2018. (izmjene i dopune) 2. Stručni članci objavljeni u časopisu Računovodstvo, revizija i financije - RRiF, RRiF plus d.o.o. (prema uputi nositelja predmeta) 3. Prezentacije i radni materijali s predavanja i vježbi 							
1.11. <i>Optional reading</i>							
<ol style="list-style-type: none"> 1. Izvorni Zakoni i Pravilnici objavljeni u Narodnim novinama: <ul style="list-style-type: none"> • Zakon o porezu na dodanu vrijednost (Nar. nov., br. 73/13 d 106/18.) • Pravilnik o porezu na dodanu vrijednost (Nar. nov., br. 79/13. do 1/19.) • Zakon o porezu am promet nekretnina (Nar. nov., br. 115/16. i 106/18.) • Zakon o lokalnim porezima (Nar. nov., br. 115/16. i 101/17.) • Zakon o porezu na dohodak (Nar. nov., br. 115/16. i 106/18.) • Pravilnik o porezu na dohodak (Nar. nov., br. 10/17. do 2/19.) • Zakon o porezu na dobit (Nar. nov., br. 177/04. do 106/18.) • Pravilnik o porezu na dobit (Nar. nov., br. 95/15. do 2/19.) • Zakon o trošarinama (Nar. nov., br. 106/18.) • Zakon o posebnom porezu na motorna vozila (Nar. nov., br. 15/13. do 127/17.) • Zakon o posebnom porezu na kavu i bezalkoholna pića (Nar. nov., br. 72/13.) 2. Priručnik: Porez na dodanu vrijednost - primjena u praksi, RRiF plus d.o.o., Zagreb, 2018. (selected chapters) 							
1.12. <i>Quality control which ensures the acquisition of the corresponding knowledge, skills and competences after the completion of the study.</i>							
At the end of the semester the students fill in an anonymous questionnaire. The comments, suggestions and information in the questionnaire and the evaluation procedures are to be used to improve lectures, exercises and other ways of work with students. Self-evaluation of teaching staff is aimed at making some corrections in order to improve the quality of teaching.							

1.13. *Expected competences*

- social and civil competences
- entrepreneurial skills
- drawing up tax returns for VAT payers and profit tax payers