

<b>General information</b>			
Course co-ordinator		Ljerka Markota, PhD, College Professor	
Course title		<b>APPLICATION OF TAXES IN CORPORATIONS</b>	
Study programme		<b>Professional graduate study programme</b>	
Course status		Obligatory	
Year	Semester	1	1
Value of credits and lecturing procedures		ECTS	7
		Number of hours (Lectures+Exercises+Seminars)	60 (30+30+0)

<b>1. COURSE DESCRIPTION</b>	
<i>1.1. Objectives</i>	
<p>The objective of the course is to get the students acquainted with the tax system in the Republic of Croatia and the European Union. To point out the compliance and non-compliance and the application of international treaties for the avoidance of double taxation. The objective is to provide students with basic knowledge in the field of taxes in order to get involved in the business practice immediately upon the completion of the study. Also, to judge reasonably the corporation's investments regarding taxes, react to the possibilities of using tax reliefs, tax exemption and incentives and to be aware of the operative procedures in relation to realization of single international treaties for the avoidance of double taxation.</p>	
<i>1.2. Course enrolment conditions</i>	
None	
<i>1.3. Expected outcomes of the course</i>	
<ol style="list-style-type: none"> <li>1. to apply direct and indirect taxes in a company's performance, including the tax position of business units and affiliates – residents and non-residents</li> <li>2. to calculate direct and indirect taxes in a company's/corporation's performance</li> <li>3. to present the opinion and to select the option of the corresponding tax solutions</li> <li>4. to found and keep tax records (according to the tax type)</li> <li>5. to draw up and to present tax reports submitted by companies – corporations</li> </ol>	
<i>1.4. Course contents</i>	
<p>Basic characteristics of the tax system in the Republic of Croatia and the EU. Tax classes and their distribution using various criteria. Legal regulations. Applying of EU Directives. Compliance of the Croatian tax system with the corresponding regulations in the EU. Direct taxes: income tax, profit tax, property tax, tax on inheritance and gifts and similar. Basic provisions of individual taxes (tax payers, taxing subject, tax base, rates, exemptions from taxes, tax reliefs and incentives). Comparison of applying direct taxes in the Republic of Croatia and selected countries of the European Union. Tax upon deduction. Transfer prices. Applying of international treaties for the avoidance of double taxation. Non-direct taxes: VAT, capital transfer tax, excise taxes. Basic provisions of individual taxes (tax payers, taxing subject, tax base, rates, exemptions from taxes and tax reliefs). Comparison of applying non-direct taxes in the Republic of Croatia and selected countries of the European Union. Tax records. Tax evasions. Tax supervision. Rights and obligations of tax payers in tax procedure.</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"/> _____

1.6. Comments							
1.7. Students' obligations							
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. In the case of student's inability to have the required attendance percentage, he/she will be required to solve the tasks which comprise the total contents of the course (theoretical questions and tasks). The submission of the correctly solved tasks represents the condition to take the exam.							
1.8. Monitoring students' accomplishments							
Attendance	0.5	Student's activity during lectures	1.0	Seminar paper		Experimental work	
Written exam	3.0	Oral exam		Essay		Research work	
Project		Permanent testing of student's knowledge		Written presentation		Practical work	
Portfolio		Independent task solving	2.5				
1.9. Measuring the achievements of learning outcomes and evaluation and assessment of the results of students' work							
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 their independent task solving. The final exam is in a written form.							
1.10. Obligatory reading							
<ol style="list-style-type: none"> <li>1. Recenzirana skripta: dr. sc. Ljerka Markota, prof. visoke škole, Primjena poreza u korporacijama, RRiF VS, 2018. (izmjene i dopune)</li> <li>2. Stručni članci objavljeni u časopisu Računovodstvo, revizija i financije - RRiF, RRiF plus d.o.o. (prema uputi nositelja kolegija)</li> <li>3. Prezentacije i radni materijali s predavanja i vježbi</li> </ol>							
1.11. Optional reading							
<ol style="list-style-type: none"> <li>1. Izvorni Zakoni i Pravilnici objavljeni u Narodnim novinama:           <ul style="list-style-type: none"> <li>• Zakon o porezu na dodanu vrijednost (Nar. nov., br. 73/13 d 106/18.)</li> <li>• Pravilnik o porezu na dodanu vrijednost (Nar. nov., br. 79/13. do 1/19.)</li> <li>• Zakon o porezu am promet nekretnina (Nar. nov., br. 115/16. i 106/18.)</li> <li>• Zakon o lokalnim porezima (Nar. nov., br. 115/16. i 101/17.)</li> <li>• Zakon o porezu na dohodak (Nar. nov., br. 115/16. i 106/18.)</li> <li>• Pravilnik o porezu na dohodak (Nar. nov., br. 10/17. do 2/19.)</li> <li>• Zakon o porezu na dobit (Nar. nov., br. 177/04. do 106/18.)</li> <li>• Pravilnik o porezu na dobit (Nar. nov., br. 95/15. do 2/19.)</li> <li>• Zakon o trošarinama (Nar. nov., br. 106/18.)</li> <li>• Zakon o posebnom porezu na motorna vozila (Nar. nov., br. 15/13. do 127/17.)</li> <li>• Zakon o posebnom porezu na kavu i bezalkoholna pića (Nar. nov., br. 72/13.)</li> </ul> </li> <li>2. Priručnik: Porez na dodanu vrijednost - primjena u praksi, RRiF plus d.o.o., Zagreb, 2018 (Selected chapters).</li> </ol>							
1.12. Quality control which ensures the acquisition of the corresponding knowledge, skills and competences after the completion of the study.							
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*

- Mastering legal regulations on the application of taxes in business operations.
- Professional level of skills of tax calculation in corporations' performance.
- Presentation of tax reports to the management and the Board of Management.