

NAME OF THE COURSE		TAX SYSTEM					
Code	ECM211	Year of study	3				
Course teacher	Josip Visković, PhD	Credits (ECTS)	5				
Associate teachers	Paško Burnač, PhD	Type of instruction (number of hours)	L	S	E	F	
			26		26		
Status of the course	obligatory	Percentage of application of e-learning	30%				
COURSE DESCRIPTION							
Course objectives	To introduce students with the functioning of the basic categories of the tax system.						
Course enrolment requirements and entry competences required for the course	Requirements for the course enrolment are regulated by the Statute of the Faculty of Economics, Business and Tourism and by the Rulebook of study programs and studying system.						
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	Course learning outcome: Identify, analyze and link different tax forms that constitute the tax system						
	Particular learning outcomes: <ol style="list-style-type: none"> 1. Identify and categorize the most significant tax forms of modern tax system. 2. Link the developments in the Croatian national tax system with developments in the European Union. 3. Identify, categorize and comment on the tax principles in theory and practice. 4. Analyze the most important tax forms of the Croatian system. 5. Examine the compliance of tax forms of the tax system in the context of conducting the appropriate tax policy. 						
Course content broken down in detail by weekly class schedule (syllabus)	Lectures		Exercises				
	Topic	Hours	Topic	Hours			
	Definition of tax system	2	Definition of tax system	2			
	Tax glossary and principles	2	Tax monism vs tax pluralism	2			
	Tax types and structure of modern tax systems	2	Structure of tax system	2			
	Tax policy	2	Tax policy in the Republic of Croatia	2			
	Effects of tax policy	2	Effects of tax policy in the Republic of Croatia	2			
	Tax classification	2	Tax system in the Republic of Croatia	2			
	Income tax	2	Income tax in Republic of Croatia	2			
	Corporate income tax (profit tax)	2	Profit tax in Republic of Croatia	2			
	Value added tax	2	Value added tax (PDV) in Republic of Croatia	2			
	Property tax in the Republic of Croatia	2	Property tax in the Republic of Croatia	2			
	Other tax types	2	Practical tasks	2			
	Double taxation and its avoidance in national and international	2	Practical task	2			

	context				
	Review of material	2	Review of material		2
Format of instruction	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> <i>on line</i> in entirety <input checked="" type="checkbox"/> partial e-learning <input type="checkbox"/> field work		<input type="checkbox"/> independent assignments <input checked="" type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)		
Student responsibilities	Activities to grant signature: the student must actively participate in lectures and exercises during the semester, must solve 2 self-evaluation tests in the moodle system and achieve minimum of 50% class attendance. Students who achieve at least 20% success on self-evaluation tests have the right to take the mid-term exam.				
Screening student work (name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course)	Class attendance	1	Research		Practical training
	Experimental work		Report		Self-evaluation tests
	Essay		Seminar essay		Practical tasks (Other)
	Tests	3*	Oral exam		(Other)
	Written exam	3*	Project		(Other)
Grading and evaluating student work in class and at the final exam	<p>* A student who achieves a positive grade from the first and second mid-term exam, should not take the final written exam.</p> <p>Mid-term exams contributes with 80% to total grade, practical tasks 10% and active attendance and successful solving of self-evaluation tests 10% of the total grade.</p> <p>Score thresholds and corresponding grades for written exams are: 0-59 points = insufficient (1) 60-69 points = sufficient (2) 70-79 points = good (3) 80-89 points = very good (4) and 90-100 points = excellent (5).</p> <p>The exam is considered passed if the student achieved a minimum of 60% of the total number of points from both mid-term exams individually or, alternatively, achieved a minimum of 60% of the total number of points in the final written exam.</p> <p>The final grade is formed as the sum of: 1) total points earned on written tests multiplied by a weight of 0.8, 2) practical tasks multiplied by a weight of 0.1. 3) class attendance and active participation in the class active class attendance and successful solving of self-evaluation tests multiplied by a weight of 0.1.</p>				
Required literature (available in the library and via other media)	Title			Number of copies in the library	Availability via other media
	Visković, J., , Course materials.				Moodle

	<u>Zakon o porezu na dodanu vrijednost</u> <u>Zakon o porezu na dobit</u> <u>Zakon o lokalni porezima</u> <u>Zakon o financiranju jedinica lokalne i područne (regionalne) samouprave</u> <u>Tax policies in the European Union Survey, 4th Edition, 2020</u>		
Optional literature (at the time of submission of study programme proposal)	<p><i>Text books and books:</i> Nikolić, N.: Počela javnog financiranja, Ekonomski fakultet u Splitu, Split, 1999.</p> <p><i>Other sources:</i> <u>Tax Policy Report, 2021</u> OECD WORK ON TAXATION, 2021</p>		
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> • Class attendance records and documentation about students' results in fulfilling their obligations (lecturer) • Class management surveillance (Vice-dean for education). • Study efficacy analysis of all study courses (Vice-dean for education). • Student poll on lecturer and class efficacy for each study course (University of Split, Quality Improvement Center) • All course learning outcomes are to be verified by the course teacher during the exam. Exam content is being validated on regular basis in order to evaluate the appropriateness of means of examining the learning outcomes (Vice-dean for education). 		
Other (as the proposer wishes to add)			