NAME OF THE COU	N								
Code	ECS412		Year of st	tudy		2			
Course teacher	Assistant professor Marija Šimić Šarić Associate professor Sandra Pepur		Credits (E	ECTS)		6			
Associate teachers			Type of instruction (number of hours)		L 26	S	E 26	F	
Status of the course	Obligatory		Percentage of application of e-learning			30%			
		COURSE	DESCRI	PTION					
Course objectives Course enrolment requirements and	Adoption of theoretical and practical knowledge in the field of income taxation in the Republic of Croatia and application of acquired knowledge Knowledge of the basics of the tax system in the Republic of Croatia.								
entry competences required for the course									
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	 Course learning outcome: Determine the types of income in Croatia. Particular learning outcomes: Conclude about the way of income taxation in Croatia. Calculate tax and surtax depending on the type of income. Prepare the wage calculation and all necessary forms for their submission to Tax Administration. Prepare tax report in the area of income. Judge the payoff of the annual tax return. 								
Course content		LECTURES				Ελ	(ERCISES	6	
broken down in detail by weekly class schedule (syllabus)				hou re					hou
	1. Types of income and over of legal framework regulating area of income		verview ing the	2	1. Introd	ductory exercises			2
	2. Calculation of salaries			2	2. Calcu	lation of salaries		2	
	3. Income from independen activities and the applicatio personal deductions in the calculation		nt on of salary	2	 Incom activities persona salary ca 	ne from independent s and the application of I deductions in the alculation			2
	4. Sala irregul	ary calculation in cas lar payouts	se of	of 4. Salary 2 irregular			/ calculation in case of payouts		
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	5. Calculation of salary and tax returns in specific circumstances	2	5. Calculation of salary and tax returns in specific circumstances	2		
	6. Making a final salary calculation and corresponding tax report	2	6. Making a final salary calculation and corresponding tax report	2		
	7. Determination and calculation of income from insurance and property and property rights		7. Determination and calculation of income from insurance and property and property rights	2		
	8. Calculation of income from insurance and property and property rights	2	8. Calculation of income from insurance and property and property rights	2		
	9. Lump taxation of property income. Calculation and determination of income from capital	2	9. Lump taxation of property income. Calculation and determination of income from capital	2		
	10. Calculation of other income	10. Calculation of other income		2		
	11. Calculation of royalties	11. Calculation of royalties		2		
	12. Report and preparation of report on other income	2	12. Report and preparation of report on other income	2		
	13. Annual Tax Report. Determining annual income tax	2	13. Annual Tax Report. Determining annual income tax	2		
Format of instruction	 x lectures seminars and workshops x exercises on line in entirety x partial e-learning field work 	 independent assignments multimedia laboratory work with mentor (other) 				
Student responsibilities	The <u>condition for attaining a signature</u> is 50% attendance (total lectures and exercises) and participation in 4 self-evaluation tests (quizzes) that students solve individually. The <u>condition for taking the mid-term exam</u> is a minimum of 30% of points on each quiz. Self-evaluation tests (quizzes) that have been successfully solved cannot replace the obligation to take mid-term exams or the final exam, but can contribute to achieving a higher positive grade.					

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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 trainin	g		
	Experiment al work		Report		Self-evaluation tests	1		
	Essay		Seminar essay		(Other)			
	Tests	4*	Oral exam		(Other)			
	Written exam	4	Project		(Other)			
Grading and evaluating student	 * During the semester, two written mid-term exams will be organized. Mid-term exams carry 100% of the total grade and consist of theoretical questions and numerical tasks. Alternatively, students can achieve grade through a final written exam during the exam period. Score thresholds and corresponding grades for written exams are: 0-59 points = insufficient (1) 							
the final exam	60-69 points = sufficient (2) 70-79 points = good (3) 80-89 points = very good (4) and 90-100 points = excellent (5). The course is considered passed if the student: - achieves a minimum of 60% of the total number of points from both colloquia individually or, alternatively, achieves a minimum of 60% of the total number of points in the final written exam,							
	individually or, a	alternative en exam,	of 60% of the ely, achieves a	minimum of 6	0% of the total n	both colloquia		
	individually or, a in the final writt	en exam,	of 60% of the ely, achieves a Fitle	minimum of 6	Number of copies in the library	both colloquia number of points Availability via other media		
	Course materia	alternative en exam,	Fitle	minimum of 6	Number of copies in the library	Availability via other media		
Required literature	Course materia Oporezivanje p Ministarstvo fir Uprava. Dostup http://www.porezna uprava.hr/contentD 161nova.pdf	alternative en exam, lls. primitaka pancija Re pro putem te tata/PDF%2	Title iz radnog od epublike Hrvat interneta: 0Datoteke/Bro%C	nosa (plaće) ske, Porezna	Number of copies in the library	Availability via other media Moodle Internet		
Required literature (available in the library and via other media)	Course materia Oporezivanje p Ministarstvo fir Uprava. Dostup http://www.porezna uprava.hr/contentD 161nova.pdf Oporezivanje financija Repu Dostupno puter http://www.porezna uprava.hr/contentD 163.pdf	alternative en exam, en exam, lls. primitaka nancija Re pro putem eta/PDF%2 dohotka ublike Hi m internet eta/PDF%2	Title iz radnog od epublike Hrvat ninterneta: <u>0Datoteke/Bro%C</u> od kapitala. rvatske, Pore a: <u>0Datoteke/Bro%C</u>	nosa (plaće) ske, Porezna <u>5%A1ure/Place</u> Ministarstvo zna Uprava.	Number of copies in the library	Availability via other media Moodle Internet		
Required literature (available in the library and via other media)	Course materia Oporezivanje p Ministarstvo fir Uprava. Dostup http://www.porezna uprava.hr/contentD 161nova.pdf Oporezivanje financija Repu Dostupno puter http://www.porezna uprava.hr/contentD 163.pdf Janičev, Z., Su Ministarstvo Uprava.hr/contentD ni 2012.pdf	alternative en exam, en exam, ils. primitaka pancija Re pono putern <u>e</u> dohotka ublike Hi m internet <u>e</u> pić., J.: P fi w.porezna- pata/PDF%2	Fitle iz radnog od epublike Hrvat n interneta: <u>0Datoteke/Bro%C</u> od kapitala. rvatske, Pore ca: <u>0Datoteke/Bro%C</u> Porezni priručni inancija, <u>0Datoteke/Bro%C</u>	nosa (plaće) nosa (plaće) ske, Porezna <u>5%A1ure/Place</u> Ministarstvo zna Uprava <u>5%A1ure/Kapital</u> k za građane Porezna	Number of copies in the library	Availability via other media Moodle Internet		

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	http://propisi.porezna- uprava.hr/index_open.asp?idPropisa=1778&jid=1&ime=Zakon%2 00%20porezu%20na%20dohodak					
Optional literature (at the time of submission of study programme proposal)	Other sources: Pravilnik o porezu na dohodak (<u>http://propisi.porezna-uprava.hr/index_open.asp?idPropisa=1953&jid=1&ime=Pravilnik%200%20porezu%20na%20dohodak</u>) Pravilnik o djelatnostima iznajmljivanja stanova, soba, i postelja putnicima i turistima te organiziranje kampova koje će se paušalno oporezivati, o visini paušalnog poreza i načinu plaćanja paušalnog poreza (<u>http://www.porezna-uprava.hr/porezi/v_poreza24.asp?id=b02d1</u>) Pravilnik o paušalnom oporezivanju samostalnih djelatnosti (<u>http://propisi.porezna-uprava.hr/index_open.asp?idPropisa=2050&jid=1&ime=Pravilnik%200%20pau%9Aalnom%20oporezivanju%20samostalnih%20djelatnosti</u>)					
Quality assurance methods that ensure the acquisition of exit competences	 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 (Universition 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 outcome (Vice-dean for education). 					
Other (as the proposer wishes to add)						