

| NAME OF THE COURSE | | TAX SYSTEM AND POLICY | | | | |
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| Code | EUB207 | Year of study | 3. | | | |
| Course teacher | Nikša Nikolić, PhD Paško Burnač, PhD | Credits (ECTS) | 5 | | | |
| Associate teachers | | Type of instruction (number of hours) | L | S | E | F |
| | | | 26 | | 26 | |
| Status of the course | Mandatory | Percentage of application of e-learning | 30% | | | |
| COURSE DESCRIPTION | | | | | | |
| Course objectives | Introduce students to the functioning of the basic categories of the tax system | | | | | |
| Course enrolment requirements and entry competences required for the course | Prerequisites are issued in the Statute of the Faculty of Economics and Regulations on Study and Learning | | | | | |
| Learning outcomes expected at the level of the course (4 to 10 learning outcomes) | The course learning outcome: 1. Identify, analyze and link different tax forms of the tax system | | | | | |
| | Individual learning outcomes: 1. Identify and categorize the most significant tax forms of the modern tax system 2. Compare the developments in the national tax system of the Republic of Croatia with developments in the EU 3. Identify and categorize tax principles in theory and practice 4. Analyze the most important tax forms of the Croatian tax system - income tax, corporate tax, VAT and property taxes. 5. Examine tax law harmonization of the tax system through 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 | | |
| | The concept of the tax system | 2 | The concept of the tax system | 2 | | |
| | Tax monism vs. tax pluralism | 2 | Tax monism vs. tax pluralism | 2 | | |
| | Structure of modern tax systems | 2 | Croatian tax system | 2 | | |
| | Income tax | 2 | Income tax in the Republic of Croatia | 2 | | |
| | Corporate tax | 2 | Corporate tax in the Republic of Croatia | 2 | | |
| | VAT | 2 | VAT in the Republic of Croatia | 2 | | |
| | Property taxes | 2 | Property taxes in the Republic of Croatia | 2 | | |
| | Tax Principles | 2 | Tax Principles | 2 | | |
| | Harmonization of tax systems | 2 | Harmonization of the Croatian tax system with the EU | 2 | | |
| | Double taxation and its avoidance at the national and international level | 2 | Double taxation and its avoidance in the Republic of Croatia | 2 | | |
| | Definition of tax policy | 2 | Tax policy in the Republic of Croatia | 2 | | |
| | The Effects of Tax Policy | 2 | The Effects of Tax Policy in the Republic of Croatia | 2 | | |
| Parafiscalities, fees and | 2 | Parafiscalities, fees and | 2 | | | |

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| | contributions | | contributions in the Republic of Croatia | | |
| 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 30% success on self-evaluation tests have the right to take the mid-term exam. | | | | |
| Screening student work (<i>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</i>) | Class attendance | 1 | Research | Practical training | |
| | Experimental work | | Report | Self-evaluation tests | 0,5 |
| | Essay | | Seminar essay | (Other) | |
| | Tests | 3,5* | Oral exam | (Other) | |
| | Written exam | 3,5 | 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 exams, should not take the final written exam.</p> <p>Mid-term exams carry 90% of the total grade, and active attendance and successful solving of self-evaluation tests 10% of the total grade.</p> <p>The average number of points correspond to following grades: 0-59 insufficient (1) 60-69 sufficient (2) 70-79 good (3) 80-89 very good (4) 90-100 excellent (5)</p> <p>The exam is considered passed if the student achieved at least 60% of the total number of points from both mid-term exams individually or, alternatively, achieved at least 60% of the total number of points on 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 0.9, 2) 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 | |
| | Zakon o porezu na dodanu vrijednost | | | web | |
| | Zakon o porezu na dobit | | | | |
| | Zakon o lokalni porezima | | | | |

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| | Zakon o financiranju jedinica lokalne i područne (regionalne) samouprave | | |
| | Croatian Tax System, Ministry of Finance, Tax Administration, 2017. | | web |
| | Authorized lectures and teaching materials on Moodle (script and lecture notes) | | Moodle |
| Optional literature (at the time of submission of study programme proposal) | <p>Textbooks:</p> <p>Tax policies in the European Union Survey, 4th Edition, 2020.</p> <p>Articles:</p> <p>Burnač, P., Muštra, V. and Šimić, V. (2018), The Impact of Public Expenditures on Economic Growth in the Post Transition Countries of the European Union - Panel Data Analysis, Book of Proceedings: 27th International Scientific Conference on Economic and Social Development, pp. 897-905. ISSN: 1849-7535.</p> <p>Other sources:</p> <p>www.ijf.hr EU Tax Policy Report, 2021. 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) | | | |