



SUBJECT DATASHEET

CORPORATE TAXATION AND BUDGETARY RELATIONS CONTROL

BMEGT35ML61

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name

CORPORATE TAXATION AND BUDGETARY RELATIONS CONTROL

ID (subject code)

BMEGT35ML61

Type of subject

contact sesons

Course types and lessons

<i>Type</i>	<i>Lessons</i>
Lecture	2
Practice	0
Laboratory	0

Type of assessment

exam grade

Number of credits

5

Subject Coordinator

<i>Name</i>	<i>Position</i>	<i>Contact details</i>
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Educational organisational unit for the subject

Department of Finance

Subject website

<https://edu.gtk.bme.hu/>

Language of the subject

magyar - HU

Curricular role of the subject, recommended number of terms

Programme: **Accounting Master's Programme from 2019/20/Term 1**

Subject Role: **Compulsory**

Recommended semester: **3**

Direct prerequisites

Strong None

Weak None

Parallel None

Exclusion None

Validity of the Subject Description

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The aim of course is to acquaint students with the most important detailed rules concerning the taxation of companies, and in this context to get acquainted with the operating rules of public finance. During the course, the tax issues that most determine the operation of companies are described, such as VAT, personal income tax, social contributions, corporate and local taxation (small and medium size enterprises). In the audit/control module, the students get acquainted with the control system and legal consequences of National Taxation Office (NAV). They must process the State Audit Office (ÁSZ) audit as part of an independent task.

Academic results

Knowledge

1. The student knows the tax responsibilities of companies,
2. the institutional system of public financial control,
3. characteristics of tax types.

Skills

1. The student is able to plan, organize and carry out independent learning,
2. to understand and process the literature sources and legislation on the topic,
3. to assess the legal consequences of inspections
4. perform tax calculations to support decision-making.

Attitude

1. The student is open to learning about the tasks of taxation
2. collaborates with teachers and fellow students during learning,
3. enriches his / her knowledge and is informed,
4. uses the opportunities offered by IT tools.

Independence and responsibility

1. The student is open to accepting well-founded critical remarks,
2. collaborates with fellow students in solving tasks during learning,
3. able to make independent decisions
4. is able to make informed judgments in tax matters
5. understands the weight and significance of responsibility, can assess the consequences of decisions

Teaching methodology

Lectures, written and oral communication, use of IT tools and techniques, optional individual and group work.

Materials supporting learning

- Kötelező: Az előadások prezentációinak anyaga, ami a félév során folyamatosan fog feltöltésre kerülni.
- Ajánlott: az aktuális irodalmi lista az első órán kerül ismertetésre.
- The material of the presentations of the lectures, which will be continuously uploaded during a semester.
- Recommended: The current bibliography will be presented at the first time.

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

A 2.2. assessment of learning outcomes expressed in points on the basis of a written interim performance assessment (cumulative academic performance ratings). The subject ends with an exam.

Performance assessment methods

Detailed description of performance evaluations during a semester: Part-time assessment: During the semester, 50 percent of the subject requirement can be met as part of class work. The performance of the mid-year class work can be optionally included in the written exam at the end of the semester, if the combined assessment is more favourable for the student. The requirements and the method of assessment of the mid-year class work are determined by the instructor. Performance evaluations during the examination period End of semester written exam: The exam: 90 minutes The assessment of the competence elements of material knowledge and ability is done in written form. The dissertation focuses on the application of the acquired knowledge, however, the accountability of the theory also plays a role. The part of the curriculum on which the assessment is based is determined by the lecturer of the subject.

Percentage of performance assessments, conducted during the study period, within the rating

- Seminar work (optional): 50

Percentage of exam elements within the rating

- Final Written Exam: 100

Conditions for obtaining a signature, validity of the signature

Az aláírás megszerzésének a TVSZ-ben rögzített általános szabályokon túl nincs feltétele. A megszerzett aláírás a TVSZ szerinti időtartamig érvényes.

Issuing grades

Excellent	>95
Very good	88-94
Good	76-87
Satisfactory	63-75
Pass	50-62
Fail	<49

Retake and late completion

Coursework required for the completion of the subject

Participation in contact lessons	12×4=48
Preparing for the exam	52
Task to be submitted	50
Total	150

Approval and validity of subject requirements

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

In order to meet goal-setting in 2.1, the following topics will be covered during the semester. Minor changes possible due to calendar adjustments.

- 1 Tax theory, taxation methods - tax theory issues, tax systems, tax policy contexts
- 2 Personal income tax, social contributions- contributions of employers, charges of employees, tax wedges
- 3 Corporate payroll cost planning examples - changes in the regulatory environment, payroll cost, corporate tax planning for personnel expenses
- 4 Corporate tax, tax base increasing, decreasing items, tax benefits, de minimis
- 5 Corporate tax examples - corporate tax planning, discounts, tax optimization
- 6 VAT presentation, direct, reverse charge, cross-border transactions, domestic reverse charges
- 7 VAT tasks - VAT planning in practice
- 8 Local taxes, small taxes - local business tax, itemized tax for small taxpayers, presentation of small business tax
- 9 Local tax examples - hip planning, tax type decision, corporate tax planning
- 10 Audit system in public finances - presentation of the institutional system of audit, presentation of the Act on the Order of Taxation
- 11 Tax authority audit, State Audit Office (ÁSZ) audit - legal consequences
- 12 Tax authority inspection, State Audit Office (ÁSZ) inspection through case studies
- 13 Case Study I.
- 14 Case Study II.
- 15 Retake week

Additional lecturers

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Approval and validity of subject requirements