SUBJECT DATASHEET

TAXATION

BMEGT35M906

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name
TAXATION

ID (subject code) BMEGT35M906

Type of subject
contact lessons

Course types and lessons

Type	*Lessons*
Lecture	4
Practice	0
Laboratory	0

Type of assessment
exam grade

Number of credits
2

Subject Coordinator

Name	*Position*	*Contact details*
Dr. Bethlendi András	associate professor	bethlendi.andras@gtk.bme.hu

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: **Teacher of Economics (4 terms) - without a business instructor qualification**
Subject Role: **Compulsory for the specialisation**
Recommended semester: **0**

Programme: **Teacher of Economics (finance-accounting, 4 terms) - with a business instructor qualification**
Subject Role: **Compulsory for the specialisation**
Recommended semester: **2**

Programme: **Teacher of Economics (finance-accounting, 4 terms) - without a business instructor qualification**
Subject Role: **Compulsory for the specialisation**
Recommended semester: **2**

Direct prerequisites

Strong	None
Weak	None
Parallel	None
Exclusion	None

Validity of the Subject Description

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

This course provides a solid understanding of basic income tax laws relating to individuals and an introduction to business entities. Among the topics that may be covered are an overview of tax policy; the tax system; identifying the proper taxpayer; determining income, deductions, credits, and compensation; deferred, and non-cash income; char-acterization of gains and losses; tax accounting methods; taxable entities; tax-motivated transactions and local tax issues. Teaching focuses on enabling students to adapt their theoretical knowledge in practice and solve issues regarding taxation.

Academic results

Knowledge

1. • the function and the special features of the tax system,
2. • the types of taxes,
3. • the different types of businesses and their financial statements,
4. • the methods of calculating tax,
5. • the process and crucial points of tax inspection.

Skills

1. Students are able to
2. • plan and organize independent learning,
3. • comprehend and use the professional literature of the topic,
4. • approach and select information available critically,
5. • recognize the contexts of the economic encironment and taxation,
6. • make tax calculations.

Attitude

Independence and responsibility

1. Students
2. • are open to accept reliable critical remarks,
3. • collaborate with other students in performing assignments during the learning process,
4. • are able to make independent decisions,
5. • are capable of reasonable consideration in the taxation decision-making processs,
6. • can weigh the significance of their responsibilities and foresee the consequences of their decisions

Teaching methodology

Lectures, counting exercises, written and oral communication, using IT devices and techniques, optional indepentent and teamwork tasks, work-organization techniques. This course will be presented using class discussion and problem solving.

Materials supporting learning

- Tankönyvek, jegyzetek, letölthető anyagok
- Minden fontos információ és kötelező tananyag a tárgy honlapján lesz elérhető.
- All important information and required study materials will be available on the subject website.

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

Lectures, verbal and written communication, use of ICT tools and techniques.

Performance assessment methods

A. Szorgalmi időszakban végzett teljesítményértékelések részletes leírása: - Nincs B. Vizsgaidőszakban végzett teljesítményértékelés részletes leírása: A vizsgán max. 100 pont szerezhető. A vizsga során szóbeli teljesítményértékelés történik záróprezentáció formájában.

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

Percentage of exam elements within the rating

- **oral presentation**: 100

Conditions for obtaining a signature, validity of the signature

TVSZ szerint

Issuing grades

Excellent	>90
Very good	80-90
Good	70-80
Satisfactory	60-70
Pass	50-60
Fail	<50

Retake and late completion

TVSZ szerint

Coursework required for the completion of the subject

Participation in contact lessons	12
Preparation for the exam	48
total	60

Approval and validity of subject requirements

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

A 2.2. pontban megfogalmazott tanulási eredmények eléréséhez a tantárgy a következő tematikai blokkokból áll. Az egyes félévekben meghirdetett
kurzusok sillabuszaiban e témaelemeket ütemezzük a naptári és egyéb adottságok szerint.

1 Tax law; Subjets to tax; Principles of taxation; The function of the Tax Office; Public finances; budget incomes; Practical issues; Types of businesses; Tax evasion

2 Direct taxes (Personal income tax)

3 Tax return; Basic calculations

4 Járulékok: Hatálya; Adóalanyok; Mértéke; Szociális hozzájárulási adó (Szocho); Egészségbiztosítási járulék; Nyugdíjjárulék; Egészségügyi hozzájárulás (Eho); Pénzbeli ellátások; Táppénz; Bevallás; Határidő; Szociálpolitikai egyezmények

5 Corporate tax issues and calculations

6 Financial statements

7 Dividend; Tranfer pricing

8 Vám: Hatálya; Vámeljárások; Vámkezelés; Behozatal (import); Bevallás (önadózás, kivetés); Kötelezettségek; Vámraktár; Kivitel (export); EU-s előírások/rendelkezések

9 Indirect taxes (VAT, Duty, Excise duty)

10 VAT issues;

11 EU transactions; Special calculations;

Additional lecturers

Approval and validity of subject requirements