



## **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

<i>Type</i>	<i>Lessons</i>	<i>Type of assessment</i>
Lecture	4	exam grade
Practice	0	
Laboratory	0	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

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Programme: Teacher of Economics (finance-accounting, 4 terms) - with a business instructor qualification

Subject Role: Compulsory for the specialisation

Recommended semester: 2

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Programme: Teacher of Economics (finance-accounting, 4 terms) - without a business instructor qualification

Subject Role: Compulsory for the specialisation

Recommended semester: 2

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### 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; characterization 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 environment 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 process,
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 independent 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 (Szcho); 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); Köttelezettségek; VámAktár; 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