

UNIVERSITY OF ECONOMICS - VARNA
FACULTY OF FINANCE AND ACCOUNTING
DEPARTMENT OF ACCOUNTING

Adopted by the FC (record №11/25.04.2024):

Adopted by the DC (record №11/16.04.2024):

ACCEPTED BY:

Dean:

(Assos. Prof. Daniela Georgieva, PhD)

SYLLABUS

SUBJECT: „COMPANY TAXATION“

DEGREE PROGRAMME: Accounting; BACHELOR`S DEGREE

YEAR OF STUDY: 4; SEMESTER: 8

TOTAL STUDENT WORKLOAD: 150 hours; incl. curricular 60 hours

CREDITS: 5

DISTRIBUTION OF STUDENT WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURS</i>	WORKLOAD, hours	TEACHING HOURS PER WEEK, hours
CURRICULAR:		
incl.		
• LECTURES	30	2
• SEMINARS / LAB. EXERCISES	30	2
EXTRACURRICULAR	90	-

Prepared by:

1.
(Chief Assist. Prof. Plamena Nedyalkova, PhD)

2.
(Chief Assist. Prof. Dr. Kalin Kalev, PhD)

3.
(Chief Assist. Prof. Dr. Bistra Nikolova, PhD)

Head of Department
of accounting (Assoc. Prof. Nadezhda Popova-Yosifova, PhD)

I. ANNOTATION

The course "Company Taxation" provides a basic knowledge of the tax system in Bulgaria and its administration. The training emphasizes the specifics of taxation of corporate bodies – corporate income tax and value-added tax (VAT). Discusses some international aspects of taxation, for example, a corporate residence, double taxation, transfer pricing, and others. In this connection, the training of students focuses on technological aspects of taxation. Creates skills to calculate tax liabilities and determination of tax deductions, reliefs, and exemptions. Thus, the course "Company Taxation" introduces a set of knowledge and skills for a successful career in the field of accounting, finance, and auditing.

Training in the discipline "Company Taxation" develop:

- Digital competence, including the ability to search and find relevant accounting, financial, and non-financial information; skillful, critical, and responsible use of digital technologies for learning, work, and social activity; creation and/or use of databases, as well as archival accounting information from previous reporting periods; creating and/or working with specialized, desktop, web and mobile applications;*
- Civil competence, including awareness of the need to be involved in socially significant activities; decision-making skills that are at the service of the entire community;*
- Entrepreneurial competence, including discipline and responsibility; tenacity, ability to work and flexibility; critical and analytical thinking; financial and accounting literacy; management skills and teamwork skills; creativity and observation; mental stability, including working under stress and expiring deadlines; up-to-date knowledge of tax, insurance, labor and commercial legislation;*
- Multilingual competence, including knowledge of the vocabulary and functional grammar of different languages and main types of verbal interaction; developing a desire to learn and improve languages throughout entire life.*
- Language literacy, including developing abilities to formulate and express one's arguments orally and in writing in a persuasive manner appropriate to the context of the presentation; developing the skills to read, write, and correctly understand written information in accounting documents, financial statements, and legal acts in the official language of a given country;*
- Mathematical competence and competence in the field of exact sciences, technologies, and engineering, including the development of mathematical and logical thinking; working with statistical data or creating such data for enterprise management or national statistics;*
- Personal and social competence, including understanding and managing different types of interactions and communications; skills for solving real-life problems of a practical-applied nature.*

The discipline is integrated/hybrid. It uses linguistic, psychological, social, economic, accounting, legal knowledge, management approaches, research methods, and other skills.

II. THEMATIC CONTENT

No. by row	TITLE OF UNIT	NUMBER OF HOURS		
		L	S	L.E.
1.	Principles of taxation and tax system in Bulgaria	6	6	
2.	Bulgarian tax administration	4	4	
3.	Corporate income taxation	7	7	
4.	Value-added taxation	6	6	
5.	International aspects of taxation	5	5	
6.	Local taxes for companies	1	1	
7.	Social and Health Insurance from the viewpoint of a company	1	1	

III. FORMS OF CONTROL:

No. by row	TYPE AND FORM OF CONTROL	№	extra-curricular, h.
1.	Midterm control		
1.1.	Course project/ homework	1	30
1.2.	Test 1	1	15
1.3.	Test 2	1	15
	Total midterm control:	3	60
2.	Final term control		
2.1.	Examination -final test	1	30
	Total final term control:	1	30
	Total for all types of control:	4	90

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

1. Melville, A. *Taxation*. Finance Act 2019. 25th Edition. Pearson, 2019.
2. Combs, A., Tutin, R. and Rows. *Taxation - incorporating the Finance Acts 2019*. Fiscal publications, 38th Edition 2019/20.
3. Kaplan Publishing. *ACCA F6 Complete Learning Solution Taxation (TX)*. Exam sittings: Sept & Dec 2016, Mar 2017. ISBN: CLSF6D16.
4. Lymer, A. and Oats. *Taxation - Policy and Practice*. 22nd Edition 2015/2016. Fiscal publications, 2015. ISBN 978-1-906201-26-5.
5. Kaplan Publishing. *CIMA F1 Study Text Financial Reporting & Taxation*. Exam sittings: Objective Test Assessments in 2016. ISBN: 978-1-78415-302-1.
6. Bulgarian legal database in English for company taxation: <http://www.nap.bg/en/>

RECOMMENDED (ADDITIONAL) LITERATURE:

1. Smith, S. *Taxation: A Very Short Introduction*. Oxford University Press, 2015. ISBN: 9780199683697.
2. Introduction to European Tax Law: Direct Taxation BY LANG, MICHAEL (EDITOR)/ PISTONE, PASQUALE (EDITOR)/ SCHUCH, JOSEF (EDITOR)/ STARINGER, CLAUS, 2016, Spiramus Pr, 2016. Paperback. New. 4th edition. 298 p.
3. James, S. and Nobes. *Economics of Taxation*. 15th Edition 2015/2016. Fiscal publications, 2015. ISBN 978-1906201-28-9.
4. Lindholm, J. and Hultqvist, A. *The Power to Tax in Europe*. London: Hart Publishing, 2023: <https://library.oapen.org/bitstream/handle/20.500.12657/61933/9781509964031.pdf?sequence=1&isAllowed=y>.
5. Nikolova, B. *Tax Audit and Taxation in the Paradigm of Sustainable Development: The Impact on Economic, Social and Environmental Development: [Monography: 13 Book Chapters]*. Basel: Springer Nature Switzerland, 2023, 222. - (Contributions to Management Science)., ISSN: 1431-1941, ISBN: 978-3-031-32125-2 / DOI: <https://doi.org/10.1007/978-3-031-32126-9>.