

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

ACCEPTED BY:

Rector:

(Prof. Dr. Plamen Iliev)

SYLLABUS

SUBJECT: “COMPANY TAXATION”;

DEGREE PROGRAMME: „Accounting“; BACHELOR’S DEGREE

YEAR OF STUDY: 4; SEMESTER: 8;

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

CREDITS: 5

DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURSE</i>	WORKLOAD, h.	TEACHING HOURS PER WEEK, h.
CURRICULAR:		
incl.		
• LECTURES	30	2
• SEMINARS (lab. exercises)	30	2
EXTRACURRICULAR	90	-

Prepared by:

1.
(Prof. Dr. Ec. Sc. Kalju Donev)

2.
(Assoc. Prof. Dr. Ruslana Dimitrova)

3.
(Stoyan Georgiev)

Head of department:
„Accounting department “ (Assoc. Prof. Dr Slavi Genov)

I. ANNOTATION

The course “Company taxation” provides a basic knowledge of the tax system in Bulgaria and its administration. The training emphasis on 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 other. 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 successful career in the field of accounting, finance and auditing.

II. THEMATIC CONTENT

No.	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 view point of a company	1	1	
	Total:	30	30	

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	30
	Total midterm control:	2	60
2.	Final term control		
2.1.	Final test	1	30
	Total final term control:	1	30
	Total for all types of control:	3	90

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

- Melville, A. *Taxation*. Finance Act 2015. 21th Edition. Pearson, 2015. ISBN13: 9781292086293; ISBN10: 1292086297.
- Combs, A., Tutin, R. and Rows. *Taxation - incorporating the Finance Acts 2015*. Fiscal publications, 2015. ISBN 978-1-906201-27-2.
- Kaplan Publishing. *ACCA F6 Complete Learning Solution Taxation (TX)*. Exam sittings: Sept & Dec 2016, Mar 2017. ISBN: CLSF6D16.
- 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. James, S. and Nobes. *Economics of Taxation*. 15th Edition 2015/2016. Fiscal publications, 2015. ISBN 978-1906201-28-9.