

NAME OF THE COURSE		TAX SYSTEM				
Code	ECM211	Year of study	3			
Course teacher	Josip Visković, PhD Paško Burnać, PhD	Credits (ECTS)	5			
Associate teachers		Type of instruction (number of hours)	L	S	E	F
			26		26	
Status of the course	obligatory	Percentage of application of e-learning	30%			
COURSE DESCRIPTION						
Course objectives	To introduce students with the functioning of the basic categories of the tax system.					
Course enrolment requirements and entry competences required for the course	Requirements for the course enrolment are regulated by the Statute of the Faculty of Economics, Business and Tourism and by the Rulebook of study programs and studying system.					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	Course learning outcome: Identify, analyze and link different tax forms that constitute the tax system					
	Particular learning outcomes: <div><div>1. Identify and categorize the most significant tax forms of modern tax system.</div><div>2. Link the developments in the Croatian national tax system with developments in the European Union.</div><div>3. Identify, categorize and comment on the tax principles in theory and practice.</div><div>4. Analyze the most important tax forms of the Croatian system.</div><div>5. Examine the compliance of tax forms of the tax system in the context of conducting the appropriate tax policy.</div></div>					
Course content broken down in detail by weekly class schedule (syllabus)	Lectures		Exercises			
	Topic		Hours	Topic		Hours
	Definition of tax system		2	Introduction to tax system		2
	Tax glossary and principles		2	Tax principles in the Republic of Croatia		2
	Tax types and structure of modern tax system		2	Structure of the tax system in the Republic of Croatia		2
	Objectives and effects of tax policy		2	Objectives and effects of tax policy in the Republic of Croatia		2
	Tax system of the Republic of Croatia		2	Tax system of the Republic of Croatia - analysis		2
	Income tax in the Republic of Croatia		2	Income tax in the Republic of Croatia – salary calculation		2
	Income tax in the Republic of Croatia - calculation of other income		2	Review of material		2
	VAT		2	VAT in the Republic of Croatia		2
	VAT - input and output accounts		2	Calculation of VAT		2
	Corporation (profit) tax		2	Corporation (profit) tax in the Republic of Croatia		2

	Calculation of corporation tax	2	Parafiscalities		2	
	Municipalities taxes	2	Property taxes in the Republic of Croatia - real estate tax (seminar paper)		2	
	Municipalities budget	2	Municipalities budget – analyses – (seminar paper) Review of material		2	
Format of instruction	X lectures <input type="checkbox"/> seminars and workshops X exercises <input type="checkbox"/> <i>on line</i> in entirety X partial e-learning <input type="checkbox"/> field work		<input type="checkbox"/> independent assignments X multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)			
Student responsibilities	Activities to grant signature: the student must actively participate in lectures and exercises during the semester, must solve 2 self-evaluation tests in the moodle system and achieve minimum of 50% class attendance. Students who achieve at least 20% success on self-evaluation tests have the right to take the mid-term exam.					
Screening student work (<i>name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course</i>)	Class attendance	1	Research		Practical training	
	Experimental work		Report		Self-evaluation tests	0,5
	Essay		Seminar essay	0,5	(Other)	
	Tests	3*	Oral exam		(Other)	
	Written exam	3	Project		(Other)	
Grading and evaluating student work in class and at the final exam	* A student who achieves a positive grade from the first and second mid-term exam, should not take the final written exam.					
	Mid-term exams carry 80% of the total grade, seminar essay 10% and active attendance and successful solving of self-evaluation tests 10% of the total grade.					
	Score thresholds and corresponding grades for written exams are: 0-54 points = insufficient (1) 55-64 points = sufficient (2) 65-74 points = good (3) 75-84 points = very good (4) and 85-100 points = excellent (5).					
	The exam is considered passed if the student achieved a minimum of 50% of the total number of points from both mid-term exams individually or, alternatively, achieved a minimum of 50% of the total number of points in the final written exam and a minimum of 60% of all forms of evaluation. The final grade is formed as the sum of: 1) total points earned on written tests multiplied by a weight of 0.8,					

	2) class attendance and active participation in the class active class attendance and successful solving of self-evaluation tests multiplied by a weight of 0.1. 3) seminar essays multiplied by a weight of 0.1.		
Required literature (available in the library and via other media)	Title	Number of copies in the library	Availability via other media
	Visković, J. Course materials.		Moodle
	Nikolić, N.: Počela javnog financiranja, Ekonomski fakultet u Splitu, Split, 1999.	4	
Optional literature (at the time of submission of study programme proposal)	<i>Text books and books:</i> Jelčić, B.: Javne financije, Informator, Zagreb, 1997. <i>Other sources:</i> Zakon o porezu na dohodak (Income tax Law) Zakon o porezu na dodanu vrijednost (VAT Law) Zakon o porezu na dobit (Corporation tax Law) Zakon o lokalnim porezima (Municipality tax Law) Zakon o financiranju jedinica lokalne i područne (regionalne) samouprave (Municipality financing Law)		
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> • Class attendance records and documentation about students' results in fulfilling their obligations (lecturer) • Class management surveillance (Vice Dean for Education and student affairs). • Study efficacy analysis of all study courses (Vice Dean for Education and student affairs). • Student poll on lecturer and class efficacy for each study course (University of Split, Quality Improvement Center) • All course learning outcomes are to be verified by the course teacher during the exam. Exam content is being validated on regular basis in order to evaluate the appropriateness of means of examining the learning outcomes (Vice Dean for Education and student affairs). 		
Other (as the proposer wishes to add)			