

NAME OF THE COURSE		TAX SYSTEM AND POLICY				
Code	EUB207	Year of study	3.			
Course teacher	Paško Burnać, PhD Josip Visković, PhD	Credits (ECTS)	5			
Associate teachers		Type of instruction (number of hours)	L	S	E	F
			26		26	
Status of the course	Mandatory	Percentage of application of e-learning	30%			
COURSE DESCRIPTION						
Course objectives	Introduce students to the functioning of the basic categories of the tax system					
Course enrolment requirements and entry competences required for the course	Prerequisites are issued in the Statute of the Faculty of Economics and Regulations on Study and Learning					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	The course learning outcome: 1. Identify, analyze and link different tax forms of the tax system					
	Individual learning outcomes: 1. Identify and categorize the most significant tax forms of the modern tax system 2. Compare the developments in the national tax system of the Republic of Croatia with developments in the EU 3. Identify and categorize tax principles in theory and practice 4. Analyze the most important tax forms of the Croatian tax system - income tax, corporate tax, VAT and property taxes. 5. Examine tax law harmonization of the tax system through the context of conducting the appropriate tax policy					
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		

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	Calculation of corporation tax	2	Parafiscalities	2
	Municipalities taxes	2	Property taxes in the Republic of Croatia - real estate	2
	Municipalities budget	2	Municipalities budget – analyses Review of material	2
Format of instruction	<div> <div> 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 </div> <div> <input type="checkbox"/> independent assignments  X multimedia  <input type="checkbox"/> laboratory  <input type="checkbox"/> work with mentor  <input type="checkbox"/> (other) </div> </div>			
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 30% 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	(Other)
	Essay		Seminar essay	(Other)
	Tests	4*	Oral exam	(Other)
	Written exam	4	Project	(Other)
Grading and evaluating student work in class and at the final exam	<p>* A student who achieves a positive grade from the first and second mid-term exams, should not take the final written exam.</p> <p>The average number of points correspond to following grades:  0-49 points = insufficient (1)  50-64 points = sufficient (2)  65-74 points = good (3)  75-84 points = very good (4) and  85-100 points = excellent (5).</p> <p>The exam is considered passed if the student achieved at least 50% of the total number of points from both mid-term exams individually or, alternatively, achieved at least 60% of the total number of points on the final written exam.</p>			
Required literature (available in the library and via other media)	<b>Title</b>		<b>Number of copies in the library</b>	<b>Availability via other media</b>
	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)			web
	Croatian Tax System, Ministry of Finance, Tax Administration, 2017.			web
	Authorized lectures and teaching materials on Merlin			Merlin

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Optional literature (at the time of submission of study programme proposal)	<p>Textbooks: Tax policies in the European Union Survey, 4th Edition, 2020.</p> <p>Articles: Visković, J., Burnać, P., Herman, M. (2021) Impact of Political and Fiscal Decentralization on the Government Quality in Central and Eastern European Countries <i>Ekonomika misao i praksa</i>, 30(1), 285-302. <a href="https://doi.org/10.17818/EMIP/2021/1.14">https://doi.org/10.17818/EMIP/2021/1.14</a> Burnać, P., Muštra, V. and Šimić, V. (2018), The Impact of Public Expenditures on Economic Growth in the Post Transition Countries of the European Union - Panel Data Analysis, Book of Proceedings: 27th International Scientific Conference on Economic and Social Development, pp. 897-905. ISSN: 1849-7535.</p> <p>Other sources:  <a href="http://www.ijf.hr">www.ijf.hr</a> EU Tax Policy Report, 2021. OECD WORK ON TAXATION, 2021.</p>
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> <li>• Class attendance records and documentation about students' results in fulfilling their obligations (lecturer)</li> <li>• Class management surveillance (Vice Dean for Education and student affairs).</li> <li>• Study efficacy analysis of all study courses (Vice Dean for Education and student affairs).</li> <li>• Student poll on lecturer and class efficacy for each study course (University of Split, Quality Improvement Center)</li> <li>• 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).</li> </ul>
Other (as the proposer wishes to add)	