

Political Economy, Master program, full-time study

Discipline: «Fiscal policy of the RA »

Annotation

Volume: 2 ECTS, 72 academic hours

Final control form: Exam

Summary

The discipline «Fiscal policy of the RA» teaches the techniques and methods of tax planning, taking into account the peculiarities of various areas of business, the method of calculating taxes in relation to various situations of the financial and economic activities of an enterprise. The task of the discipline is to form a complex of theoretical and practical knowledge among students in order to optimize and minimize tax payments of the enterprise.

The following sequence in studying the course is recommended: familiarize yourself with the course program; to work out educational material on textbooks and lectures, publications in journals, monographic literature, regulatory documents. A prerequisite for consolidating and deepening knowledge is the participation of students in seminars, as well as the solution of typical problems, tests, analysis of economic situations.

The purpose of teaching this discipline is to form students' knowledge in the field of tax planning and acquire the skills of students to choose the best options for paying taxes, provided for by the current legislation.

The objectives of studying the discipline are:

- disclosure of the concept of tax planning;
- substantiation of the need for tax planning to determine the optimal tax base for various types of taxes;
- determination of the relationship and differences between accounting (financial) and tax accounting;
- consideration of possible methods of tax accounting as a basis for tax planning;
- study of tax planning methods for various forms of business.

Connection with other disciplines of the specialty.

The discipline is closely related to such discipline of the specialty as: «Modern economic policy of the RA», «Customs policy», «Political Economics».

Requirements for the initial levels of knowledge and skills of students.

The discipline «Fiscal Policy of the RA» refers to the disciplines of specialization of the master's program and presupposes the availability of basic knowledge on the basic principles of taxation, the basics of tax legislation, types of taxes levied, their main elements and methods of calculating them. The student should already be familiar with the courses «Financial and Management Accounting», «Taxes and Taxation», «Tax Accounting».