

BUNIN YELETS STATE UNIVERSITY

WORKING PROGRAM OF THE DISCIPLINE B1.C.04.10 Money, credit, banks

Training area: 38.0.03.0.02 Management

Orientation (profile): Organization management and logistics

Qualification (degree): *bakalavr*

Form of study: *full-time*

The Institute: Economics, Management and Service Technologies

Department of Economics and Management named after N. G. Nechaev

	full	-time part- shape	time correspondence
Course	3		
Semester/ trimester	6		
6Lectures and	28		
Laboratory classes	-		
Practical (seminar) classes	28		
including practical training	-Form		
Форма (s) of intermediate certification	Credit with assessment		
Control	-		
Other forms of work	-		
Independent work	52		

Total hours: 108

Labor intensity: 3 creditx units сы

Developer of the work program:

Candidate экономof EconomicSciences, senior lecturer

P. V. Pankin

I.ORGANIZATIONAL AND METHODOLOGICAL SECTION

The aim of the discipline is to consolidate basic theoretical knowledge in the field of taxation studies, which is necessary for understanding the development trends of the modern tax system, current problems of tax calculation in the Russian Federation, tax administration, as well as practical skills in calculating taxes and fees levied in the Russian Federation, tax planning and forecasting.

Objectives of studying the discipline:

- study of tax theory, general trends in the development of the Russian tax system and tax policy;
- study of the taxation mechanism on the example of specific taxes levied in the Russian Federation;
- study of the complex of economic and legal relations of organizations, companies and corporations with the state in the field of taxation;
- studying the mechanism of tax burden management on the example of organizations and enterprises of the Russian Federation;
- acquisition of skills in analyzing and planning the taxation system of legal entities and individuals;
- acquisition of skills to assess the patterns and prospects of development of the Russian tax system;
- acquisition of skills to apply in practice the fundamentals of effective tax management in the field of economic and legal relations of organizations, companies and corporations, individual entrepreneurs with the state.

Place of the discipline in the structure of OPOP: it is implemented within the framework of the basic (mandatory) part of block B1. Disciplines (modules).

Planned results of training in the discipline:

Code of competence	Indicators of achievement of competence	Planned results of training in the discipline
UC-10	Know: - the conceptual framework of economic science and the basic principles of the functioning of the economy; - the goals and mechanisms of the main types of social economic policy.	Knowledgee: - theoretical foundations of taxes, taxation and their classification; - the goals and mechanisms of the main types of social and economic policy
	should be able to: - use methods of economic and financial planning to achieve the set goal; - use financial tools to manage personal finances (personal budget).	Mindet:
	Own:	Vladeet:

	<ul style="list-style-type: none"> - skills in applying economic tools for financial management, taking into account economic and financial risks in various areas of life. 	
MIC-1	Know: <ul style="list-style-type: none"> - economic and socio-economic indicators that characterize the activities of economic entities; - basic principles of implementing economic, managerial and financial processes in various fields. 	Knowledgee: <ul style="list-style-type: none"> - basic concepts and terms of tax accounting; - methods of economic and statistical analysis and diagnostics of financial and economic activities of economic entities for effective tax accounting.
	Be able to: <ul style="list-style-type: none"> - collect and analyze data necessary for calculating economic and socio-economic indicators that characterize the activities of economic entities; - apply economic, managerial and financial tools in solving professional problems. 	Mindet: <ul style="list-style-type: none"> - make calculations for determining tax payments; - to justify and choose information technologies for solving problems in the field of tax accounting.
	Own: <ul style="list-style-type: none"> - skills in collecting and analyzing data necessary for calculating economic and socio-economic indicators that characterize the activities of economic entities. 	Vladeet: <ul style="list-style-type: none"> - methods of calculating the amount of tax; - skills of optimizing tax accounting at the enterprise.
GPC-3	Should Know: <ul style="list-style-type: none"> - basic methods and models for making organizational and managerial decisions and their socio-economic consequences. 	Knowledgee: <ul style="list-style-type: none"> - models and methods of organizational and managerial decision-making models and their socio-economic consequences.
	Be able to: <ul style="list-style-type: none"> - identify the problem situations of the organization's activity, justify, develop and implement organizational and managerial decisions; - evaluate the expected results of the proposed organizational and managerial decisions and assess the organizational and social consequences of the decisions taken. 	Mindet: <ul style="list-style-type: none"> - timely and prompt identification of problem situations in the organization's activities, design, develop and implement organizational and managerial solutions; - analyze and evaluate the expected results of proposed organizational and management solutions.
	Own: <ul style="list-style-type: none"> - methods of evaluating the expected results of implementing the proposed organizational and managerial solutions, using modern tools; - methods of analyzing the results of problem situations in the organization and developing organizational and managerial solutions, taking into account the achievement of economic and social efficiency. 	Vladeet: <ul style="list-style-type: none"> - methods of determining performance indicators for the implementation of proposed organizational and managerial decisions using modern tools; - methods of analyzing the results of the organization's problem situations and developing organizational and managerial solutions

II. CONTENT AND SCOPE OF THE DISCIPLINE
with an indication of the number of hours allocated for students ' contact work
with a teacher (by type of training sessions) and for independent work

Full-time education

n /	a Name of sections and	topics Total	Classroom classes			Sam. rab.
			LK	PZ	LB	
	Section 1. General characteristics of the tax system	12	2	2		8
1	Topic 1. The tax system in the Russian Federation	6	1	1		4
2	the Theme 2. Tax laws and other legal acts on taxes	6	1	1		4
	Section 2. Federal taxes and levies in the Russian Federation	48	16	16		16
3	Topic 3. The value added tax (VAT) and excise taxes	8	2	2		4
4	Topic 4. Income tax	8	2	2		4
5	Topic 5. Tax on income of physical persons	8	2	2		4
6	Topic 6. Insurance contributions to the pension welfare, compulsory health insurance and social insurance	8	2	2		4
	Section 3. Special tax regimes in the Russian Federation	18	4	4		10
7	7 Theme. The simplified system of taxation	8	2	2		4
8	Topic 8. Other special tax regimes	10	2	2		6
	Section 4. Other taxes and fees	30	6	6		18
9	Topic 9. Regional taxes	10	2	2		6
11	Theme 10. Local taxes	10	2	2		6
11	Topic 11. Other federal, regional and local taxes and fees	10	2	2		6
12	<i>Credit with assessment</i>					
13	<i>Total for 6 semestre</i>	108	28	28		52
14	incl. practical training					
	TOTAL:	108	28	28		52

Full-time-part-time education (*not implemented*)

Part-time education (*not implemented*)

III. EVALUATION MATERIALS FOR THE CURRENT AND FUTURE EVALUATION OF THE PROJECT.

INTERMEDIATE CERTIFICATION OF STUDENTS IN THE DISCIPLINE

Current certification is conducted in the form of a test.

Standard version of the test

1. Tax accounting -.....

- a. this is a system of economic accounting for taxation purposes
 - б. these are the general principles of the organization of the Tax Code of the Kyrgyz Republic
 - в. this is accounting in accordance with IFRS
 - г. all answers are correct
2. Confirmation of tax accounting data is:
- a. Primary accounting documents (including an accountant's certificate)
 - б. Analytical tax accounting registers
 - в. Calculating the tax base
 - г. All answers are correct
3. The main task of tax accounting:
- a. Generate complete and reliable information about how each business transaction is accounted for for tax purposes.
 - б. Reform of accounting in accordance with IFRS
 - в. Analysis of tax regulations
 - г. All answers are correct
4. Unity of the tax system:
- a. The tax system is unified for residents and non-residents of the Kyrgyz Republic
 - б. The tax system is unified on the territory of the EAEU
 - в. The tax system of the Kyrgyz Republic is unified in the territory of the Kyrgyz Republic
 - г. All answers are correct
5. The Tax Code establishes
- a. Principles of taxation in the Kyrgyz Republic
 - б. The tax system in the Kyrgyz Republic
 - в. Forms and methods of tax control
 - г. All answers are correct
6. The tax legislation of the Kyrgyz Republic may be retroactive if:
- a. cancels the tax
 - б. reduces the size of the tax rate
 - в. relieves from the obligation of a participant in tax legal relations
 - г. all answers are correct
7. Methodological abilities of tax accounting:
- a. Ways to generate information for the correct calculation of taxes and fees
 - б. Methods of forming the tax base provided for by the legislation
 - в. Methods of forming analytical tax accounting registers
 - г. All answers are correct
8. Tax accounting data reflects:
- a. The amount of income and expenses
 - б. Amount of remaining expenses (losses)
 - в. Amount of reserves to be created
 - г. All answers are correct
9. The organization maintains tax records for:
- a. By the Tax Service

- 6. Accounting service
 - В. Specialized buildings of the organization or by a specialist
 - Г. All answers are correct
10. Tax accounting forms:
- а. Applies analytical registers
 - 6. Electronic registers
 - В. Independently or automatically
 - Г. All answers are correct

Intermediate certification of students is carried out in the form of an exam using the following assessment materials: a list of questions for the test with an assessment.

Questions for the assessment test (6 semester, ая full-time education)

1. Economic essence of taxes, tax functions,
2. Tax elements and their characteristics,
3. Principles and methods of taxation, methods of paying taxes.
4. The tax system of the Russian Federation.
5. Classification of taxes and fees.
6. Tax policy.
7. Tax regulation and its peculiarities in Russia.
8. Tax legislation.
9. Other legal acts on taxes and fees.
10. The Tax Code of the Russian Federation.
11. The concept of tax and fee.
12. Federal, regional, and local taxes and fees.
13. Features of introducing, changing, and canceling federal, regional, and local taxes.
14. Value added tax. Taxpayers. Exemption from performing the duties of a taxpayer.
15. Objects of VAT taxation. Tax base. Procedure for determining the tax base.
16. VAT tax period. Tax rates.
17. Procedure for calculating VAT. Tax deductions and the procedure for their application.
18. Determination of VAT amounts to be paid to the budget. Procedure and terms of tax payment to the budget.
19. Procedure for setting off and refunding VAT.
20. Excise taxes. Taxpayers. Excisable goods and excisable mineral raw materials.
21. Objects of taxation for excise taxes. Determination of the tax base.
22. Procedure for calculating excise taxes and applying tax deductions. Terms and procedure for paying excise taxes.
23. Corporate income tax. Taxpayers. Elements of income tax: object, tax base, tax period, rates, calculation and payment procedure.

24. Classification of an organization's income and expenses for profit tax purposes. Normalized expenses.
25. Depreciation of property. Accrual method and cash method.
26. Features of taxation of certain types of income of organizations, profits of credit and insurance organizations, foreign legal entities
27. Personal income tax payers. Residents and non-residents. Object of taxation.
28. Personal income tax base. Bids. Tax-exempt income.
29. Tax deductions. The procedure and terms of personal income tax payment.
30. Contributions to state extra-budgetary funds for social purposes. Contribution payers. The object of taxation with contributions.
31. Procedure for determining the taxable base. Types of payments (amounts) that are not included in income subject to contributions. Benefits.
32. Billing period. Procedure for calculating and transferring contributions. Payment terms.
33. The concept of special tax regimes. Simplified taxation system.
34. Conditions and procedure for transition of organizations to the simplified tax system
35. Objects of taxation under the Simplified Tax System. Tax rates.
36. Patent system of Taxation (PSN).
37. Unified Agricultural Tax (UAT).
38. Professional income Tax (NAP).
39. Automated Simplified Taxation System (AUSS).
40. Corporate property tax.
41. Transport tax. Taxpayers and elements of taxation: objects, calculation of the tax base, rates, benefits, the procedure for calculating taxes, the procedure and terms of their payment.
42. Personal property tax.
43. Land tax. Taxpayers and elements of taxation: objects, calculation of the tax base, rates, benefits, the procedure for calculating taxes and fees, the procedure and terms of payment.
44. Mineral extraction tax.
45. Tax on additional income from the extraction of hydrocarbons,
46. In the same tax, fees for the use of objects of the animal world and for the use of aquatic biological resources,
47. State duty, gambling tax, trade fee

IV. THE LIST OF LITERATURE REQUIRED FOR MASTERING THE DISCIPLINE

4.1. Basic literature

1. Taxes and taxation : textbook / I. A. Mayburov, E. V. Yadrennikova, M. B. Parkhomenko [et al.]; edited by I. A. Mayburov. - 8th ed., reprint. Moscow: Unity-YunitiDana Publ., 2021, 497 p.: schematics, tables, ill. Available by subscription. - URL: <https://biblioclub.ru/index.php?page=book&id=685371> (accessed: 20.04.2024)

4.2. Additional literature

1. Agabekyan O. V. Nalogovaya sistema Rossiiskoi Federatsii : uchebnoe posobie dlya vuzov Агабекян [The tax system of the Russian Federation: a textbook for universities]. - Moscow: Yurayt PublishingHouse, 2022. - 293 p — - (Higher education). — ISBN 978-5-534-14778-0. - Text : electronic // Educational platform Yurayt [website]. - URL: <https://urait.ru/bcode/497177> (accessed: 20.04.2024)
2. Tax accounting and reporting : textbook and practice for universities / N. Малис I. Malis, L. P. Grundel, D. I. Ryakhovsky, A. S. Zinyagina; edited by N. I. Malis. - 4th ed., reprint. and add-ons. - Moscow: Yurayt PublishingHouse, 2022. - 411 p — - (Higher education). — ISBN 978-5-534-14506-9. - Text : electronic // Educational platform Yurayt [website]. - URL: <https://urait.ru/bcode/488333> (accessed: 20.04.2024)

V.. LIST OF RESOURCES OF THE INFORMATION AND TELECOMMUNICATION NETWORK "INTERNET" REQUIRED FOR MASTERING THE discipline

№ PP	Link to information resource	Name of the development in electronic form	Availability
1.	http://innovation.gov.ru/	сайт «Innovations in Russia website»	Free access
2.	www.garant.ru	Information and legal portal	Free access
3.	www.consultant.ru	Russian Computer Reference and Legal system	Free access

VI. MODERN PROFESSIONAL DATABASES AND INFORMATION AND REFERENCE SYSTEMS

1.	http://www.biblioclub.ru	Electronic library system (EBS) University Library Online	Registration via any university computer. In the future, unlimited individual access is provided from any point where there is access to the Internet.
2.	http://www.e.lanbook.com	Electronic library system (EBS) of Lan Publishing House	Free access
3.	neb. rf	National Electronic Library	Access is provided only within the framework of an organized electronic reading room from terminals installed on the territory YSU Scientific Library (28 Kommunarov St.): reading room, room 305b;

			electronic information Center, room 406a of YSU EGY
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VII. LICENSED AND FREELY DISTRIBUTED SOFTWARE

When implementing an academic discipline, the following licensed and freely distributed software is used:

- Microsoft Windows;
- Microsoft Office;
- LibreOffice ,etc..

VIII. EQUIPMENT AND TECHNICAL MEANS OF TRAINING REQUIRED FOR THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE, НЕОБХОДИМЫЕ ДЛЯ ОСУЩЕСТВЛЕНИЯ ОБРАЗОВАТЕЛЬНОГО ПРОЦЕССА ПО ДИСЦИПЛИНЕ

Training sessions are held in classrooms equipped with specialized furniture, including stationary or portable teaching equipment (projector, screen, computer / laptop).

Independent work is carried out in classrooms equipped with computer equipment with the ability to connect to the Internet and provide access to the electronic information and educational environment of the university.