

Faculty of Law**Department:** Security and Safety**Professional area:** National Security**Major:** Forensic Economics Expertise**Educational-and-qualification Degree:** Master**COURSE DESCRIPTION**

1. Course unit title: TAXATION AND TAX CONTROL
2. Course unit code: FIN 1090
3. Type of course unit: elective
4. Level of course unit: Master
5. Year of study: first
6. Semester: second
7. Number of ECTS credits allocated: 3
8. Name of lecturer(s): Assoc. Prof. Milka Gavrailova Tomeva, PhD
9. Learning outcomes of the course unit: The course aims at acquiring knowledge about the taxation of physical and legal personality in a theoretical and practical aspect.
10. Mode of delivery: face-to-face
11. Prerequisites and co-requisites: The subject is related to the accounting, financial, legal and other economic and management subjects.
12. Course contents: The course contains theoretical and practical questions of current taxation on the basis of the active legal and normative system. The content of the course includes acquainting with basic theoretical formulations of the taxation process and the taxation system in our country and the technology of taxation by types of taxes. The organization of tax control and the forms of its implementation is analyzed.
13. Recommended or required reading:

BASIC:

1. Адамов, В. и др. Техника на данъчното облагане, Абагар, 2009 г.
2. Гешев, С. и И. Стоянов, Данъчна система на България, Институт по международно право, С., 2010 г.
3. Раданов, Д, Данъчни проверки и ревизии, Нова звезда, С., 2001 г.
4. Раданов, Д, Данъчно производство, Нова звезда, С., 2001 г.
5. Стоянов, И, Данъчно право, Обща част – данъчен процес, Фенея, С., 2009 г.
6. Томева, М, и В. Ненков, Данъчно облагане и данъчен контрол, Свищов, 2011 г.
7. Томева, М, Данъчно производство и данъчен контрол, Свищов, 2011 г.
8. Шишкова, Е., Данъци и данъчна система, «Евро принт» ООД, 2009 г.

ADDITIONAL:

Сп. «Финанси и право», Сп. «Данъчен консулт», «Списание на Института на дипломираните експерт-счетоводители»

НОРМАТИВНИ АКТОВЕ:

1. Данъчно-осигурителен процесуален кодекс.
2. Закон за акцизите и данъчните складове.
3. Закон за данъка върху добавената стойност.
4. Закон за облагане доходите на физически лица.
5. Закон за корпоративното подоходно облагане.
6. Закон за местните данъци и такси.

14. Planned learning activities and teaching methods: lectures and contact hours.

15. Assessment methods: The grade is a result from the written exam. The written exam includes a test consisting of 25 questions. The questions are closed and open. There are questions with more than one answer. The questions get a maximum number of points and they have different weight. When the answer is partly correct the examiner give points according his/her own judgment. For the aims of the assessment the sum from the points from a test are counted according to the following scale: up to 12 points - Poor 2, from 13 to 17 points – Satisfactory 3, from 18 to 20 points – Good 4, from 21 to 23 points – Very good 5, above 24 points – Excellent 6.

16. Language of instruction: Bulgarian

17. Work placement(s): none