

DESCRIPTION OF A STUDY COURSE – SYLLABUS

Title of a course	Tax System				
Head of course	PhD Eda Ribarić Čučković, Senior Lecturer				
Study programme	Professional undergraduate study Entrepreneurship				
Status of a course	Elective				
Year of study	2.	Semester	IV.	ECTS credits	5
Teaching plan (L + E + S+ Pr)	2L +2 E				
Goals of a course					
Acquiring knowledge about the basic features, role and functioning of tax system as part of the public finance system.					
Conditions for enrolling course					
No conditions					
Learning outcomes on a level of a study programme which includes course					
Outcome 1: Apply appropriate methods and procedures in preparing information for business decisions. Outcome 2: Apply professional knowledge and skills in business operations and in upgrading an existing business entity or in establishing a new one. Outcome 7: Analyse and evaluate financial information. Outcome 15: Independently prepare and present professional content using information and communication tools					
Expected learning outcomes on a level of a course					
<ol style="list-style-type: none"> 1. Determine the characteristics and role of the public finances system, as well as the features and importance of the state budget 2. Distinguish different types of public revenues based on determining their characteristics 3. Distinguish the characteristics of particular tax categories, tax forms and elements of taxation, and the principles and effects of taxation 4. Identify the features of the Croatian tax system with an emphasis on the profit, income and added value taxation 5. Identify relevant factors for income taxation and calculate compulsory contributions for specific types of income 6. Analyse the specifics of the public finance system and the tax system as a part of it, based on independently conducted research 					
Content of a course					
The course deals with the following topics: the role of psychology in generating company's profits, the interference between the area of work of an entrepreneur and psychology, the area of interpersonal relations in a company, the root of the problem among employees and ways of resolving conflict situations, new trends in the psychology of entrepreneurship that explore the selection of the best personnel, psychological portraits of the senior management and the evaluation of organizational climate.					
Teaching modes	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> auditory exercises <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> distance learning <input type="checkbox"/> field classes		<input checked="" type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratory <input type="checkbox"/> supervisor's work <input type="checkbox"/> other _____		
Comments					
Students' obligations					
Students are required to create and present a seminar paper during class.					
Grading, evaluation and monitoring of students' work continuously during lectures and exams					

Grading is based upon evaluation of course's learning outcomes' adoption. Grading is performed continuously during lectures and/or during exam, in compliance with the provisions of Regulation on the assessment of students.

Continuous check-up:

Outcomes	Pre-exam I	Pre-exam 2	Seminar work	Test 1	Test 2	Threshold	Max
Outcome 1				10%		5%	10%
Outcome 2	10%					5%	10%
Outcome 3	20%				10%	15%	30%
Outcome 4		20%				10%	20%
Outcome 5		15%				7,5%	15%
Outcome 6			15%			7,5%	15%
Percentage of ECTS	1,5	1,75	0,75	0,5	0,5		
Total	30%	35%	15%	10%	10%	50%	100%

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

Exam term:

Outcomes	Written exam	Oral exam	Max
Outcome 1	5%	5%	10%
Outcome 2	5%	5%	10%
Outcome 3	14%	16%	30%
Outcome 4	10%	10%	20%
Outcome 5	10%	5%	15%
Outcome 6	6%	9%	15%
Percentage of ECTS	2,5	2,5	
Total	50%	50%	100 %

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

Grading:

A student has passed the exam if he has acquired at least 50% of anticipated credits of a specific learning outcome.

If a student has passed learning outcomes of all courses, the accomplished credits (percentages) of all passed learning outcomes are being added, while the final grade is defined upon following table:

Range of credits (percentages)	Numerical grade	ECTS grade
90,00 – 100,00	Excellent (5)	A
75,00 – 89,99	Very good (4)	B
60,00 – 74,99	Good (3)	C
50,00 – 59,99	Sufficient (2)	D
0,00 – 49,99	Insufficient (1)	F

Obligatory literature

1. Jelčić, Barbara: Javne financije, RRiF Plus, Zagreb, 2001.
2. https://www.porezna-uprava.hr/HR_porezni_sustav/Stranice/naslovna_tablica_psrh.aspx
3. Teaching material

Additional literature

1. Zakon i pravilnik o porezu na dobit

2. Zakon i pravilnik o porezu na dohodak
3. Zakon i pravilnik o porezu na dodanu vrijednost
4. Ott, K. et al.: Proračunski vodič za građane, (ur. Ott, K.), 2. promij. izd., Institut za javne financije, Zagreb, 2009. - web
5. Javne financije u Hrvatskoj, (ur. Ott, K.), 3. promij. izd., Institut za javne financije, Zagreb, 2007. - web
6. Kesner-Škreb, M., Kuliš, D.: Porezni vodič za građane, 2. promij. izd., Institut za javne financije, Zagreb, 2010. - web
7. Blažić, H.: Usporedni porezni sustavi – oporezivanje dohotka i dobiti, Ekonomski fakultet Sveučilišta u Rijeci, Rijeka, 2006.
8. Jurković, P.: Javne financije, Institut za javne financije, Zagreb, 2002.
9. <http://ijf.hr>
10. <https://www.porezna-uprava.hr> (razno)

