

DESCRIPTION OF THE COLLEGE

GENERAL INFORMATION		
Course leader	MSc. Miljenko Javorović	
Name of the course	Tax System	
Study program	Professional Short Study Entrepreneurship	
Course status	Compulsory	
Year	Second year	
Point value and method of teaching	ECTS student load coefficient	6
	Number of hours (L+E+S)	(30+30+0)

DESCRIPTION OF THE COLLEGE
1.1. Objectives of the college
<p><i>Understanding the tax system is an essential element of every entrepreneur's business operations or taxpayer. By mastering the Tax System course, students acquire basic competencies in necessary knowledge about the tax system in practice, tax terminology, classification of taxes, tax forms, tax calculation, and reporting.</i></p> <p><i>Additionally, special emphasis is placed on acquainting students with specific topics relevant to their future work in practice, which is why the focus is also on case analysis from practice.</i></p>
1.2. Conditions for course enrollment
Passed course Accounting Basics for Entrepreneurs
1.3. Expected learning outcomes for the course
<ol style="list-style-type: none"> 1. Classify the tax system 2. Present tax terminology 3. Connect tax forms 4. Determine taxpayers by types of taxes 5. Compile tax returns for indirect taxes 6. Compile tax returns for direct taxes
1.4. Course content
<p>Characteristics and role of taxes</p> <p>Tax terminology</p> <p>Personal and material elements of taxation</p> <p>Principles, objectives, and effects of taxation</p> <p>Classification of the tax system and tax forms in practice</p> <p>Indirect and direct taxes</p> <p>Tax bases, tax rates, and tax liability</p>

Tax procedure and tax documents Preparation and submission of tax forms to the tax authority Methods of calculating and paying tax liabilities Determination of tax liability through the preparation of tax returns								
1.5. Types of teaching				<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> distance education <input type="checkbox"/> field work	<input type="checkbox"/> independent tasks <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratory <input type="checkbox"/> mentoring work <input type="checkbox"/> the rest _____ –			
1.6. Obligations of students								
<p>The obligations of students are prescribed in detail in the Statute, the Rules of Study and the Instructions on Student Obligations. The key obligations of students are:</p> <p>ATTENDANCE AT CLASSES: students have an obligation to attend classes, actively monitor lectures and exercises, and participate constructively in classes, and to acquire the right to sit for the exam, it is necessary to attend classes in the percentages prescribed by the Study Regulations. For each student, his attendance at classes is recorded through the Infoeduk digital attendance system. The minimum obligations are;</p> <ul style="list-style-type: none"> • Full-time students must attend at least 70% of the total number of hours of classes in order to exercise the right to sign. • Part-time students must attend at least 50% of the total number of hours of classes in order to exercise the right to sign. <p>ATTENDANCE IN INTERMEDIATE EXAMS / FINAL EXAMS: in order to achieve a positive grade in the subject, it is necessary to obtain at least 54 points from the subject, but also at least 50% points for each learning outcome. The method of taking the exam is described in more detail in the section Assessment and evaluation of students' work during classes and on the final exam.</p> <p>PRACTICAL WORK: the student is required to prepare a tax return for indirect and direct taxes</p>								
1.7. Monitoring of students' work (add X next to the appropriate form of monitoring)								
Class attendance	X	Class activity	X	Seminar work		Experimental work		
Written exam	X	Oral exam		Essay		Research		
Project		Continuous verification of knowledge	X	Report		Practical work	X	
Portfolio								
1.8. Assessment and evaluation of student work during classes and at the final exam								
<p>Assessment and evaluation of students' work during classes and at the final exam is carried out based on the Study Regulations of the EFFECTUS University.</p> <p>Lectures, exercises, continuous knowledge testing (interim exams), practical work and exams are conducted in order to improve students' progress in classes. In this way, students adopt smaller teaching units and master the course material more easily.</p> <p>Grades are calculated based on the following distribution of points:</p>								

Assessment Structure and Student Engagement

The course employs a comprehensive assessment system that evaluates students' knowledge, practical skills, and participation through exams, hands-on assignments, and class activities. The total ECTS credit allocation is 6, with different components contributing to the final grade.

Class Attendance

- *ECTS Credits: 2*
- *Learning Outcomes: 1 - 6*
- *Student Activity: Participation in lectures and exercises*
- *Assessment Method: Attendance record*
- *Maximum Points: 0*

Midterm Exams

- *ECTS Credits: 2*
- *Learning Outcomes Covered:*
 - *Midterm Exam 1 (MI1): Learning outcomes 1 and 2*
 - *Midterm Exam 2 (MI2): Learning outcomes 3 and 4*
- *Student Activity: Written exam with various types of questions*
- *Assessment Method:*
 - *Midterm Exam 1: Maximum 32 points (16 points per learning outcome)*
 - *Midterm Exam 2: Maximum 32 points (16 points per learning outcome)*
- *Total Possible Score: 64 points*

Practical Work

- *ECTS Credits: 2*
- *Learning Outcomes Covered: 5 and 6*
- *Student Activity: Preparation of tax returns for direct and indirect taxes*
- *Assessment Method:*
 - *Tax return assignment: Maximum 36 points (18 points per learning outcome)*
- *Total Possible Score: 36 points*

Final Exam

- *ECTS Credits: Not assigned separately*
- *Learning Outcomes Covered: 1 - 6*
- *Student Activity: Participation in a written knowledge assessment with various types of questions*
- *Assessment Method: Evaluation of correct answers*
- *Total Possible Score: 0 - 100 (depending on student performance)*

Total ECTS and Grading Distribution

- *Total ECTS Credits: 6*
- *Overall Maximum Score: 100 points*

**FINAL EXAM - a student who, during the continuous assessment of knowledge, did not meet the requirements for passing the exam (achieved a total of at least 54 points in the course and met the lower point threshold for acceptance of each learning outcome, i.e. a minimum of 50% points for each learning outcome), can take the learning outcomes of the course in the final exam. In the final exam, it is possible to achieve a maximum of 100 points. The student can get additional points on the Challenge learning outcome.*

In the Tax System course, during the exam period, the student takes the results 1-4 theoretically, and the results 5 and 6 are taken practically in such a way as to prepare a tax return for indirect and direct taxes.

NAME OF THE LEARNING OUTCOME	INTERMEDIATE EXAM/EXAM	PRACTICAL WORK	TOTAL
OUTCOME 1	16	0	16
OUTCOME 2	16	0	16

OUTCOME 3	16	0	16
OUTCOME 4	16	0	16
OUTCOME 5	0	18	18
OUTCOME 6	0	18	18
TOTAL	64	36	100

EVALUATION:

To achieve a positive grade in the course, the student must cumulatively fulfill two conditions: achieve a total of at least 54 (fifty-four) points in the course and meet the lower point threshold for acceptance of each individual learning outcome, which is 50% of the total points of the learning outcome.

Grades are calculated based on the following distribution of points:

NUMBER OF POINTS	GRADE
0,00 – 53,90	Unsufficient (1)
54,00 – 64,90	Sufficient (2)
65,00 – 79,90	Good (3)
80,00 – 89,90	Very Good (4)
90,00 i više	Excellent (5)

The assessment is carried out in a transparent way by collecting points. The subject is evaluated with 100.00 points (with the possibility of obtaining an additional 8 points on the Challenge learning outcome).

CHALLENGE LEARNING OUTCOME - the student through the Challenge learning outcome has the opportunity to obtain an additional maximum of 8 points; the student independently chooses one of the activities proposed in the first lesson, and has the option to independently propose an activity with which he wants to increase the number of points and, with the consent of the subject holder, achieves them according to the criteria of the subject. The points for the Challenge learning outcome are not distributed according to the learning outcomes, but the achieved number constitutes an additional number of points to the total number of points achieved according to the learning outcomes.

Before taking the final written exam, each student must meet the prescribed conditions, which primarily means that they have attended the % of classes determined by the Study Regulations and that they have received an electronically coded permit to take the exam.

1.9. Mandatory literature and the number of copies in relation to the number of students currently attending classes in the course

Title	Number of copies	Number of students
Nika Šimurina, Ivana Dražić Lutillsky, Maja Mihelja Žaja, Dajana Barbić, Martina Dragija Kostić, Tax system of the Republic of Croatia: tax and accounting aspects (EFZG, Zagreb, 2024. god)	50	50

<i>1.10. Supplementary literature</i>
<i>RIPUP; Collection of tax regulations</i>
<i>1.11. Methods of quality monitoring that ensure the acquisition of output knowledge, skills and competences</i>
<ul style="list-style-type: none"> • <i>Statistical processing and analysis of exam results (checking for Gaussian curve/normal distribution of success, comparing and tracking exam results across different cohorts, analyzing understanding of individual modules/questions on the exam, etc.),</i> • <i>Conducting surveys among students,</i> • <i>Evaluation and self-assessment of instructors,</i> • <i>Achieved results and level of knowledge demonstrated during the preparation and defense of the final thesis (for students who choose a thesis in this subject),</i> • <i>Analysis of quality center manager reports,</i> • <i>Feedback from graduates on the usefulness of the content of this subject in their professional activities.</i>