

### DESCRIPTION OF THE COURSE

GENERAL INFORMATION		
Course Holder	mr.sc. Miljenko Javorović	
The name of the college	Croatian tax system and its application - practical	
Study program	Professional Graduate Study of Business Management - MBA	
Status of the College	Mandatory	
Year	2 <sup>nd</sup> Year	
Point value and method of teaching	ECTS coefficient of student workload	9
	Number of hours (P+V+S)	56+28+0

DESCRIPTION OF THE COURSE
<b>1.1. Objectives of the course</b>
<p>a) <i>General competencies:</i></p> <ul style="list-style-type: none"> <li>- <i>Familiarity with the principles, objectives and effects of taxation</i></li> <li>- <i>Knowledge of tax terminology.</i></li> <li>- <i>getting to know all tax forms</i></li> </ul> <p>(b) <i>Specific competencies:</i></p> <ul style="list-style-type: none"> <li>- <i>The Role of Direct and Indirect Taxes</i></li> <li>- <i>The Importance of Indirect Taxes</i></li> <li>- <i>Calculation and reporting of direct taxes</i></li> </ul>

## 1.2. Requirements for enrolment in the course

## 1.3. Expected learning outcomes for the course

I1	Analyze the key elements of the tax system
I2	Identify indirect taxes (VAT, Excise duties)
I3	Prepare indirect tax returns
I4	Identify direct taxes (Corporate Income Tax and Income Tax)
I5	Prepare corporate income tax returns
I6	Prepare income tax returns

## 1.4. Course content

Key elements of the tax system. Indirect taxes (Value added tax and excise duties).	Characteristics of taxes, tax terminology, principles, objectives and effects of taxation.
	Subject and place of taxation, value added tax payer and tax representative.
	Tax liability, tax base, tax rate, value added tax exemptions.
	Invoicing, taxation period, calculation and payment of value added tax.
	Input VAT deduction, tax refund, special taxation procedures.
	Preparation of a value added tax return.
	Excise duties as direct taxes.
Direct taxes (Corporate income tax and income tax).	Taxpayer, tax base and corporate income tax benefits.
	Exemptions and incentives, tax rate and period of determining corporate income tax liabilities.
	Withholding tax, calculation and payment of corporate income tax.

Name of the whole Key elements of the tax system.	Preparation of a corporate income tax return.			
	Income tax payer and sources of income.			
	Tax base, tax period, tax rates and income tax determination.			
	Drawing up an income tax return.			
	Topic name / Literature			
	Characteristics of taxes, tax terminology, principles, objectives and effects of taxation.			
Indirect taxes (Value added tax and excise duties).	Subject and place of taxation, value added tax payer and tax representative.			
	Tax liability, tax base, tax rate, value added tax exemptions.			
	Invoicing, taxation period, calculation and payment of value added tax.			
1.5. Types of teaching ( put x)	<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 Teaching	<input type="checkbox"/> Independent tasks <input type="checkbox"/> Multimedia & Network <input type="checkbox"/> laboratory <input type="checkbox"/> Mentoring work <input type="checkbox"/> Other _____		
1.6. Student obligations				
<p>The obligations of students are prescribed in detail by the Statute, Study Regulations, and Student Obligations Guidelines. The key obligations of students are:</p> <p>ATTENDANCE AT CLASSES: students are obliged to attend classes, actively follow lectures and exercises, and participate constructively in classes, and in order to acquire the right to take the exam, it is necessary to attend classes in the percentages prescribed by the Study Regulations. For each student, their presence in class is recorded through the Infoeduka digital office system. The minimum obligations are;</p> <ul style="list-style-type: none"> <li>• Full-time students must attend at least 70% of the total number of classes to be eligible to sign.</li> <li>• Part-time students need to attend at least 50% of the total number of classes to be eligible to sign.</li> </ul>				

**PASSING EXAMS:** in order to achieve a positive grade in the subject, it is necessary to achieve at least 54 points in the subject, but also at least 50% of points for each learning outcome. The method of taking the exam is described in more detail in the item Assessment and evaluation of students' work during classes and at the final exam.

**\*FINAL EXAM** – a student who has not met the conditions for passing the exam during the continuous examination of knowledge (has achieved a total of at least 54 points in the course and has met the lower point threshold of adoption of each learning outcome, i.e. a minimum of 50% of the points of each learning outcome), may take the learning outcomes of the course at the final exam.

**WRITTEN EXAM:** the student is obliged to take a written exam that verifies the acquisition of theoretical knowledge and its practical application in the field of tax law and tax legal relations.

**\*CONTINUOUS EXAMINATION:** for more efficient progress of students in class, continuous examinations of knowledge (2 intermediate exams) are carried out. In this way, students acquire smaller teaching units and master the subject material more easily.

**1.7. Student Work Tracking (Add X to the appropriate tracking format)**

Attending classes	x	Teaching activity		Seminar paper		Experimental work	
Written exam	x	Oral exam		Essay		Research	
Project		Continuous Knowledge Assessment		Report		Practical work	
Portfolio							

**1.8. Assessment and evaluation of students' work during classes and at the final exam**

Evaluation and evaluation of students' work during classes and at the final exam is carried out on the basis of the Regulations on Studying of the EFFECTUS University of Applied Sciences.

Allocation of points according to the forms of student work monitoring:



**EFFECTUS**  
University of Applied  
Sciences

	Attending classes	Written exam	Altogether
I1		16	16
I2		16	16
I3		16	16
I4		16	16
I5		16	16
I6		16	16
OUT OF OUTCOME	4		4
ALTOGETH ER	4	96	100

*Linking learning outcomes, teaching methods and knowledge assessment methods:*

<b>Forms of monitoring</b>	<b>Learning outcomes</b>	<b>Teaching method</b>	<b>Knowledge assessment method</b>	<b>Maximum number of points</b>
<i>Attending classes</i>	<i>Outcomes 1-6</i>	<i>Lectures and exercises</i>	<i>Record Lists</i>	<i>4</i>
<i>Written exam</i>	<i>OUTCOME 1 Analyze the key elements of the tax system</i>	<i>Lecture, asking questions, discussion</i>	<i>Essay Questions</i>	<i>48</i>
<i>Written exam</i>	<i>OUTCOME 2 Identify indirect taxes (VAT, Excise duties)</i>	<i>Lecture, ask questions, practice and feedback</i>	<i>Essay Questions</i>	



**EFFECTUS**  
University of Applied  
Sciences

<i>Written exam</i>	<i>OUTCOME 3</i> <i>Prepare indirect tax returns</i>	<i>Lecture, asking questions,</i> <i>discussion</i>	<i>Cases and open problems</i>	<i>48</i>
<i>Written exam</i>	<i>OUTCOME 4</i> <i>Identify direct taxes (Corporate</i> <i>Income Tax and Income Tax)</i>	<i>Guided training, training</i> <i>and feedback</i>	<i>Essay Questions</i>	
<i>Written exam</i>	<i>OUTCOME 5</i> <i>Prepare corporate income tax</i> <i>returns</i>	<i>Lecture, asking questions,</i> <i>discussion</i>	<i>Cases and open problems</i>	
<i>Written exam</i>	<i>OUTCOME 6</i> <i>Prepare income tax returns</i>	<i>Lecture, asking questions,</i> <i>discussion</i>	<i>Cases and open problems</i>	
<b><i>Altogether</i></b>	<i>/</i>	<i>/</i>	<i>/</i>	<b><i>100</i></b>



**EFFECTUS**  
University of Applied  
Sciences

<i>Type of student workload</i>	<i>Student Load Hours</i>	<i>ECTS credits</i>
Attending contact classes	84	2,80
Field Trips/Visits Outside the College	0	0
Independent study/research	30	1,0
Out-of-classroom preparation and preparation of seminars/presentations	0	0
Work on an out-of-classroom project assignment	0	0
Independent preparation for exams and exam time	141	4,7
Consultation activities	15	0,5
Other	0	0
<b>ALTOGETHER</b>	<b>270</b>	<b>9</b>



**RATING:**

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

*Grades are calculated based on the following distribution of points:*

SCORE	RATING
0,00 – 53,90	Insufficient (1)
54,00 – 64,90	Sufficient (2)
65,00 – 79,90	Good (3)
80,00 – 89,90	Very good (4)
90.00 and more	Excellent (5)

*Grading is carried out in a transparent manner by collecting points. The course is evaluated with 100.00 points (with the possibility of achieving an additional 8 points on the Challenge learning outcome).*

*CHALLENGE LEARNING OUTCOME - the student has the opportunity to earn an additional maximum of 8 points through the Challenge learning outcome; The student independently chooses one of the activities proposed in the first lesson, and has the opportunity to independently propose an activity with which he wants to increase the number of points and, with the consent of the course holder, achieves them according to the criteria of the course. Points for the Challenge learning outcome are*

*not distributed according to the learning outcomes, but the number achieved makes 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 encrypted permission to take the exam.*

**1.9. Required reading and number of copies in relation to the number of students currently attending classes in the course**

<i>Title</i>	<i>Number of copies</i>	<i>Number of students</i>
1. Arbutina, Hrvoje; Rogić Lugarić, Tereza: Basics of Tax Law, Official Gazette April 2017.	5*  *students receive compulsory literature in permanent ownership	60

**1.10. Supplementary literature**

- General Tax Act (Official Gazette 115/2016, 106/2018)
- Act on Administrative Cooperation in the Field of Taxation (Official Gazette 115/2016, 130/2017, 106/2018)
- General Administrative Procedure Act (Official Gazette 47/2009)
- Administrative Disputes Act (Official Gazette 20/2010 to 29/2017)

**1.11. Means of quality monitoring that ensure the acquisition of output knowledge, skills and competences**

- *analysis of exam results, achieved results, level of understanding and knowledge during exercises, practical tasks and group work,*
- *conducting a survey among students,*
- *Evaluation of the teacher,*
- *achieved results and level of knowledge shown during the preparation and defense of the final thesis (students who choose the final/diploma thesis in this course),*
- *Analysis of the Quality Center report and*
- *Feedback from students who have already graduated and their employers on the usefulness of the content of this course in the performance of the work they do.*