

<b>Title of the Course</b>	<b>TAXES AND DUTIES</b>		
Amount in credit points/ECTS)	2/3	Volume (in hours)	80
Prior knowledge	Macroeconomics		
Science Sector	Economics and entrepreneurship		
Science Subsector	Accounting and bookkeeping theory		
<b>Summary of academic hours</b>		<b>Amount (academic hours)</b>	
Distance learning		40	
Contact hours / video lessons		8	
Exercises, self – assessment questions and tests		14	
Individual work/ discussions in distance		16	
Exams/tests		2	
<b>1<sup>st</sup> level professional study programme</b>	Micro, Small and Medium Enterprise Management		
<b>Author(s) of the course</b>	Mg.oec. Anita Puzule		
<b>Lecturer(s) of the course</b>	Mg. oec. (ekon.), Mg. oec. (admin.), Mg. math. Rita Vanaga		
<b>Goal of the course:</b>	To provide theoretical knowledge, develop and strengthen the practical skills on the calculation and payment of state taxes and duties in the Republic of Latvia, completion of tax declaration, in this way enforcing the development of analytical skills, making the assessment of taxes payable for physical and legal persons.		
<b>Requirements for obtaining credit points (structure of course evaluation):</b>	<u>The final evaluation is calculated:</u> Moodle discussion/tasks – 40% Exam – 60% <i>For obtaining final evaluation, both activities should hold successful evaluation – not below 4 points.</i> <i>Final evaluation is the average grade in 10-point system, in proportion of percentage distributed amongst both activities</i>		
<b>Study Results</b>			

1. *Knowledge:*
  - 1.1. Describes the system of taxes and duties of the Republic of Latvia;
  - 1.2. Declares on the payers of taxes and duties, taxable objects, applicable financial advantage or discounts;
  - 1.3. Names the rates of taxes, tariffs, describes the methodology of calculations, the regulations of payment or deduction;
2. *Skills:*
  - 2.1. Systemizes, classifies and analyses the information on the state system of taxes and duties;
  - 2.2. Applies the methodology of tax calculations, including tax deductions or discount rights;
  - 2.3. Orientates in the regulations of report submission and declarations.
3. *Competences:*
  - 3.1. Precisely calculates the taxes and takes responsibility about the consequences for inaccurate tax calculations;
  - 3.2. Plans and analyses the costs connected with tax planning and anticipates the influence of taxes on the taken decisions by the company's management.
  - 3.3. Finds solutions to problematic situation in the framework of responsibilities and right of tax or duty payers

**Content of the Course**

No.	Subjects	Contact hours, video audio lessons	Distance learning	Exercises, self- assessment questions and tests	Individual task – remote discussion. Description of the individual task is available in the E- studies	Exam
1.	Tax development, structure of tax system and tax elements.	8	4	1	2	2
2.	Tax administration		6	2	2	
3.	Income tax and micro- company tax		6	2	2	
4.	State social insurance compulsory contribution and solidarity tax		4	2	2	
5.	Enterprise income tax		6	2	2	
6.	Added value tax		6	2	2	
7.	Real estate and nature resources tax. Drawing and gambling tax.		4	2	2	
8.	Other indirect taxes – excise tax, electro-energy taxes, customs tax and vehicle taxes		4	1	2	

TOTAL:	8	40	14	16	2
	80				
Mastering the course and successfully passing examination, student is capable of ( <i>knowledge, skills and competencies</i> )					
Study Results:	Evaluation Criteria				
	(40-69%)	(70-89%)	(90-100%)		
Knowledge	Partially describes the principles, concepts and terminology of tax application. Reflects on the course material concisely.	Presents the principles, concepts and terminology of tax application. Reflects on the course material fully.	Confidently and broadly P the principles, concepts and terminology of tax application.. Reflects on the course material both concisely and in depth, demonstrating additional knowledge on the course material		
Skills	Applies in practice and justifies certain topics of the course material. Uses definite tax application situations, partially uses the principles provided in the course material	Applied in practice the course material in a complex manner. Applies tax application situations by using the course material, however finds it challenging to precisely define the tax calculations	Applies the course material in practice in a complex manner, supporting with independently developed skills, Is able to use tax application situations by applying the course material and additionally acquired course topics on the tax accounting principles		

<b>Competences</b>	Individually uses definite course topics – on certain taxes	Individually applies in practice the course material in a complex manner. Individually plans, completes and analyses the situations of tax applications. Presents and reflects on the processes and results.	Individually and in groups uses course material and initiates a discussion on the course topics. Plans, completes and analyses tax application situations using the course material and individually searched information. Confidently presents ideas and reflects on the processes and results.
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**Acknowledgement of the obtained study results**

Study Results	1.1.-1.3	2.1.-2.3.	3.1.-3.3.
<b>Evaluation Method</b>			
Moodle discussions/tasks	X	X	X
Exam	X	X	X

**Core Literature**

1.	Lukašina, O., <i>Komercedarījumu grāmatvedības uzskaitē un nodokļu piemērošana</i> . Rīga : Lietišķās informācijas dienests, 2019. 1 tiešsaistes resurss. 194 lpp.
2.	Ketners, K. <i>Nodokļi un nodevas Latvijā un Eiropā</i> . Vispārīgie aspekti. Rīga : Info Tilts, 2013. 289 lpp.
3.	Krogzeme H. <i>Finanses un nodokļi</i> . Rīga: RTU izdevniecība, 2010. 568 lpp.
4.	Medne A. <i>Nodokļi Latvijā</i> . Rīga: Biznesa augstskola Turība, 2012. 118 lpp.

**Additional Literature**

1.	Kavale L., Joppe A. <i>Nodokļu politikas un administrēšanas pamati</i> . Rīga: Latvijas Universitāte, 2008. 78 lpp.
2.	Ketners, K. Titova, S. <i>Nodokļu politika Eiropas Savienības vidē</i> . 2.izd. Rīga: Banku augstskola, 2013. 244 lpp.
3.	Ketners, K., Pētersone, M. (2014). <i>Tax Policy in European Union</i> . Rīga: RTU Izdevniecība, 205 lp.
4.	Kaplow, L. <i>The theory of taxation and public economics</i> . Princeton, N.J.: Princeton University Press, 2008. 472 p.
5.	Kodoliņa-Miglāne, I. <i>Nodokļi Latvijā 2007</i> . Rīga: Biznesa augstskola Turība, 2007. 112 lpp.
6.	Leibus I. <i>Pašnodarbināto grāmatvedība un nodokļi</i> . Rīga: SIA „Lietišķās informācijas dienests”, 2016. 143 lpp.

7.	Ketners, K. (2018). <i>Nodokļi un nodokļu plānošanas principi</i> . Rīga: SIA “Tehnoinform Latvia”
8.	Zvejnieks A. (2006). <i>Īpašums un nodokļi</i> . Rīga: Rīgas Tehniskā universitāte, 575 lpp.
<b>Recommended Periodicals</b>	
1.	<a href="http://www.fm.gov.lv">www.fm.gov.lv</a>
2.	<a href="http://www.ifinances.lv">www.ifinances.lv</a>
3.	<a href="http://www.vid.gov.lv">www.vid.gov.lv</a>
4.	Žurnāls “Bilance”