

Tárgytematika / Course Description Taxation

KGNB_GETA011

Tárgyfelelős neve /

Teacher's name: dr. Limpók Valéria

Félév / Semester: 2023/24/1

Beszámolási forma /

Assesment: Vizsga

Tárgy heti óraszám /

Teaching hours(week): 0/2/0

Tárgy féléves óraszám /

Teaching hours(sem.): 0/0/0

OKTATÁS CÉLJA / AIM OF THE COURSE

The aim of the course is to provide additional knowledge on the fundamentals of taxation based on ACCA fundamentals level qualifications.

TANTÁRGY TARTALMA / DESCRIPTION

Week	Content
Week 1	Taxation theory, structure of taxation, the overall function and purpose of taxation in a modern economy
Week 2	International taxation, Principal sources of tax law and practice, EU tax and custom system
Week 3	The Hungarian system and its administration, submissions, the system for self-assessment and the making of returns
Week 4	The scope of income tax, Income from employment and independent sources
Week 5	The computation of consolidated tax base and the tax liability thereon, property and investment income, itemized taxation
Week 6	The scope of corporation tax, The corporate tax base
Week 7	The comprehensive computation of corporation tax liability
Week 8	Social security contributions
Week 9	Public holiday
Week 10	Test 1 (Mid-term closed book exam) - Optional
Week 11	Value added tax (1): Scope, registration requirements
Week 12	Company car tax, The tax payable to local municipalities (local tax)
Week 13	Value added tax (2): The computation of VAT liabilities
Week 14	Test 2 (Final closed book exam) - Optional

SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESSMENT'S METHOD

Attendance is mandatory

Written exam

Assessment:

Performance % from total available scores	Evaluation (grade)
-50%	1
51-60%	2
61-70%	3
71-80%	4
81-100%	5

KÖTELEZŐ IRODALOM / OBLIGATORY MATERIAL

Szelearning uploaded materials, additionally, National Tax and Customs Administration (NAV) materials on-line:

<https://en.nav.gov.hu/taxation/taxinfo>

https://en.nav.gov.hu/tax_laws

AJÁNLOTT IRODALOM / RECOMMENDED MATERIAL