

Incoming student mobility

Name of UNIOS University Unit: Faculty of Law

COURSES OFFERED IN FOREIGN LANGUAGE FOR ERASMUS+ INDIVIDUAL INCOMING STUDENTS

General information COURSES OFFERED IN FOREIGN LANGUAGE FACULTY OF LAW OSIJEK		
Lecturer	Emina Jerković, PhD, Associate Professor	
Course	STRUCTURE OF CROATIAN TAX SYSTEM	
Study programme	Erasmus	
ETCS and teaching	ECTS	6
	Hours weekly (L+P+S)	1+1+0

1. COURSE DESCRIPTION		
<i>1.1. Course objectives</i>		
<p>The task of this course is to present to students the prerequisites for the implementation of regulations and standards in the field of public finance with an emphasis on tax law, from the point of view of their impact on the amount of tax allocations. The legal regulations of tax calculation and their implications will be studied. The system of calculating personal income tax will be treated separately.</p>		
<i>1.2. Prerequisites for enrolment</i>		
There are no special requirements for course enrolment.		
<i>1.3. Learning outcomes:</i>		
<p>After passing the exam, students should be able to:</p> <ol style="list-style-type: none"> 1. independently define and explain the importance of the tax system in modern countries, 2. distinguish, define and explain the basic terms of Croatian tax system, 3. explain, distinguish, interpret and compare different theoretical approaches to certain emerging tax forms 4. observe, analyze and explain phenomena related to the collection of different tax forms 5. define, analyze and explain the importance and role of tax and enforcement procedures in tax law 		
<i>1.4. Course description</i>		
<ol style="list-style-type: none"> 1. Tax system of the Republic of Croatia. General tax law. Indirect and direct taxes. Mandatory contributions in the Republic of Croatia. 2. Taxation of turnover of goods and services. Value added tax - taxpayers, place and subject of taxation, tax base, tax rate, tax exemptions, period and procedure of taxation. Special taxes - excise duties. Real estate transfer tax. 3. Income taxation, Part I. Income tax - taxpayers, basis, rates. Employment income. Income from self-employment - receipts and expenses. 4. Income taxation Part II. Income from property and property rights. Income from capital. Determination of other income. Personal deduction or non-taxable part of income. 5. Introduction to profit taxation. Taxpayer. Tax base. Tax rate. Calculation and payment of income tax. Tax loss. 6. Revenues of the municipality. Revenues of the county. Municipal/city taxes. County taxes. Taxpayer. Tax base. Tax rate. Calculation and payment of taxes. Tax exemptions. 1. 7. Tax Administration. State audit. Commercial auditing. Tax consultancy. 		
<i>1.5. Course organisation</i>	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> practical work	<input checked="" type="checkbox"/> individual tasks <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratory

					<input type="checkbox"/> long distance learning*	<input type="checkbox"/> mentoring																																																			
					<input type="checkbox"/> field work	<input type="checkbox"/> other																																																			
1.6. Comments																																																									
1.7. Student's obligations																																																									
Students are required to actively participate in a minimum of 70% of classes and to pass the material through two colloquiums or the entire course through an exam. Only those taking the course for the first time can take part in the colloquia. Corrections of the colloquium will not be held.																																																									
1.8. Monitoring student's work																																																									
Attendance	0,5	Active participation	0,5	Seminar		Experimental work																																																			
Written exam	2	Oral exam	2	Essay		Research																																																			
Project		Continuous assessment	4 (via 2 colloquia)	Report		Practical work																																																			
Portfolio				Presentation	1																																																				
1.9. Evaluation and assessment of student's work during the course and on the final exam																																																									
<table border="1"> <thead> <tr> <th rowspan="2">STUDENT ACTIVITY *</th> <th rowspan="2">ECTS</th> <th rowspan="2">LEARNING OUTCOME **</th> <th rowspan="2">TEACHING METHOD</th> <th rowspan="2">EVALUATION METHOD</th> <th colspan="2">POINTS</th> </tr> <tr> <th>min</th> <th>max</th> </tr> </thead> <tbody> <tr> <td>Attendance</td> <td>0.5</td> <td>1-5</td> <td>Attendance at 70% of classes</td> <td>Written records</td> <td>5</td> <td>10</td> </tr> <tr> <td>Active participation</td> <td>0.5</td> <td>1-5</td> <td>Presentations in class</td> <td>Assessment of the quality of the presented presentation or written work</td> <td>0</td> <td>5</td> </tr> <tr> <td>Presentation</td> <td>1</td> <td>1-5</td> <td></td> <td></td> <td>0</td> <td>5</td> </tr> <tr> <td>1st colloquium</td> <td>2</td> <td>1-5</td> <td>Written exam</td> <td>Written exam (6 questions)</td> <td>22.5</td> <td>40</td> </tr> <tr> <td>2nd colloquium</td> <td>2</td> <td>1-5</td> <td>Written exam</td> <td>Written exam (6 questions)</td> <td>22.5</td> <td>40</td> </tr> <tr> <td>Final exam</td> <td>4</td> <td>1-5</td> <td>Written exam and oral exam</td> <td></td> <td>45</td> <td>100</td> </tr> </tbody> </table>							STUDENT ACTIVITY *	ECTS	LEARNING OUTCOME **	TEACHING METHOD	EVALUATION METHOD	POINTS		min	max	Attendance	0.5	1-5	Attendance at 70% of classes	Written records	5	10	Active participation	0.5	1-5	Presentations in class	Assessment of the quality of the presented presentation or written work	0	5	Presentation	1	1-5			0	5	1st colloquium	2	1-5	Written exam	Written exam (6 questions)	22.5	40	2nd colloquium	2	1-5	Written exam	Written exam (6 questions)	22.5	40	Final exam	4	1-5	Written exam and oral exam		45	100
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<ol style="list-style-type: none"> Jerković, Emina: FISCAL FEDERALISM IN FUNCTION OF ECONOMIC DEVELOPMENT, 6th International Scientific Symposium Economy of Eastern Croatia- vision and growth, Ekonomski fakultet u Osijeku, HAZU, Univerza v Mariboru, Univerzitet u Tuzli, Osijek, 2017., pp. 488.-498 Perić, Renata; Jerković, Emina: SIGNIFICANCE OF SHARED TAXES IN THE TAX SYSTEM OF THE REPUBLIC OF CROATIA 26th International Scientific Conference on Economic and Social Development - "Building Resilient Society", Zagreb, Varazdin Development and Entrepreneurship Agency in cooperation with Faculty of Management University of Warsaw, Poland University North, Croatia, 2017. str. 318.-326. Jerković, Emina, THE CHALLENGES AND EFFECTIVENESS OF VALUE ADDED TAX RATES AS A DISTRIBUTIONAL TOOL, EU AND COMPARATIVE LAW ISSUES AND CHALLENGES SERIES, International Scientific Conference EU Law in context – adjustment to membership and challenges of the enlargement, ECLIC 2018., ISBN 978-953-8109-24-9 (CD-ROM) ISBN 978-953-8109-25-6 (online) Jerković, Emina, REDUCING THE TAX COMPLIANCE GAP BY IMPROVING TAX ADMINISTRATION, IMR Interdisciplinary Management Research XIV, the Josip Juraj Strossmayer University of Osijek, Faculty of Economic in Osijek, Croatia, Hochschule Pforzheim University, Osijek., 2018, pp. 983.-1001. Perić, Renata; Jerković, Emina: FINANCIAL AND LEGAL ASPECTS OF THE ORGANIZATION OF LOCAL AND REGIONAL SELF-GOVERNMENT UNITS, RED 2022, 11 International Scientific Symposium REGION, ENTREPRENEURSHIP, DEVELOPMENT, Ekonomski fakultet u Osijeku, HAZU, Univerza v Mariboru, Univerzitet u Tuzli, Osijek, 2022, pp. 624.-647. 																																																									

Legislation:

1. Act on the Financing of the Units of Local and Regional Self-Government, Official Gazette 138/20
2. Corporate Income Tax Act Official Gazette Nos. 177/2004, 90/2005, 57/2006, 80/2010, 22/2012, 146/2008, 148/2013, 143/2014, 50/2016, 115/2016, 106/2018, 121/2019, 32/2020, and 138/2020
3. Law on personal income tax, Official Gazette, No. 115/2016, 106/2018, 138/2020
4. Local and Regional Self-Government Act, Official Gazette 144/20
5. Local Taxes Act, Official Gazette 115/16, 101/17
6. Value Added Tax Law, Official Gazette 73/2013, 99/2013, 148/2013, 153/2013, 143/2014, 115/2016, 106/2018, 121/2019, 138/2020

1.11. Recommended reading (in the moment of study programme draft application)

1. Jerković, Emina, REDUCING THE TAX COMPLIANCE GAP BY IMPROVING TAX ADMINISTRATION, IMR Interdisciplinary Management Research XIV, the Josip Juraj Strossmayer University of Osijek, Faculty of Economic in Osijek, Croatia, Hochschule Pforzheim University, Osijek., 2018., ISSN 1847-0408, str. 983.-1001.
2. Jerković, Emina, LEGAL CHALLENGES OF REDUCTION OF THE TAX BURDEN ON LABOUR IN THE REPUBLIC OF CROATIA, International Scientific Conference „EU and Member States – Legal and Economic Issues“ in Osijek, 6-7 June 2019 ECLIC
3. Jerković, Emina: ADVANTAGES AND DISADVANTAGES OF MODELS OF PERSONAL INCOME TAXATION CONCERNING EMPLOYMENT INCOME AND INDEPENDENT PERSONAL SERVICES INCOME, Economic and Social Development 24th International Scientific Conference on Economic and Social Development - "Managerial Issues in Modern Business", Varazdin Development and Entrepreneurship Agency in cooperation with Faculty of Management University of Warsaw, Poland University North, Croatia, 2017., str. 76.-86., ISSN: 1849-7535

1.12. Method of monitoring the quality which enables acquisition of knowledge, skills and competences

- In the phase of preparation of the teaching program, quality is monitored through comparison with similar programs carried out at other faculties (benchmarking).
- During the implementation phase of the teaching program, quality is controlled by monitoring class attendance, constant communication with students (in person or via e-mail), monitoring colloquium results
- After the implementation of the curriculum, the quality is controlled by monitoring the exam results and a university survey