

UNIVERSITY OF ECONOMICS - VARNA
FACULTY OF FINANCE AND ACCOUNTING
ACCOUNTING DEPARTMENT

ACCEPTED BY:

Rector:

(Prof. Dr. Plamen Iliev)

SYLLABUS

SUBJECT: "PERSONAL TAXATION";

DEGREE PROGRAMME: „Accounting“; BACHELOR'S DEGREE

YEAR OF STUDY: 3; SEMESTER: 5;

TOTAL STUDENT WORKLOAD: 240 h.; incl. curricular 60 h.

CREDITS: 8

DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURSE</i>	WORKLOAD, h.	TEACHING HOURS PER WEEK, h.
CURRICULAR:		
incl.		
• LECTURES	30	2
• SEMINARS (lab. exercises)	30	2
EXTRACURRICULAR	180	-

Prepared by:

1.
(Prof. Dr. Ec. Sc. Kalju Donev)

2.
(Assoc. Prof. Dr. Ruslana Dimitrova)

3.
(Stoyan Georgiev)

Head of department:
„Accounting department“ (Assoc. Prof. Dr. Slavi Genov)

I. ANNOTATION

The course "Personal taxation" provides knowledge for taxation of individuals in Bulgarian tax system. The training emphasis on the different types of income taxation – income from employment, income from self-employment, income from business as a sole trader, income from rent, property, investment, pension, prize and other income. Special consideration provided to the social and health insurance contributions, VAT for individuals and local taxes for individuals. As well, discusses taxation of foreign income and the avoidance of double taxation on income. The training of students focuses on technological aspects of personal taxation. Creates skills to calculate tax liabilities and determinate tax deductions and reliefs. Thus, the course "Personal taxation" introduces a set of knowledge and skills for income taxation and insurance contributions in terms of employees, employers and self-employed individuals.

II. THEMATIC CONTENT

No	TITLE OF UNIT	NUMBER OF HOURS		
		L	S	L.E.
	1. Personal income taxes in the Bulgarian tax system	8	8	
	2. Technical issues of income taxation	6	6	
	3. Social and health insurance contributions	6	6	
	4. VAT for individuals	5	5	
	5. Local taxes for individuals	5	5	
	Total:	30	30	

III. FORMS OF CONTROL:

No. by row	TYPE AND FORM OF CONTROL	№	extra-curricular, h.
1.	Midterm control		
1.1.	Course project/ homework	1	45
1.2.	Test	1	45
	Total midterm control:	2	90
2.	Final term control		
2.1.	Final test	1	90
	Total final term control:	1	90
	Total for all types of control:	3	180

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

1. Melville, A. *Taxation*. Finance Act 2015. 21th Edition. Pearson, 2015.
ISBN13: 9781292086293; ISBN10: 1292086297.

2. Combs, A., Tutin, R. and Rowes. *Taxation - incorporating the Finance Acts 2015*. Fiscal publications, 2015. ISBN 978-1-906201-27-2.

3. Kaplan Publishing. *ACCA F6 Complete Learning Solution Taxation (TX)*.
Exam sittings: Sept & Dec 2016, Mar 2017. ISBN: CLSF6D16.

Ex-

4. Lymer, A. and Oats. *Taxation - Policy and Practice*. 22nd Edition 2015/2016. Fiscal publications, 2015. ISBN 978-1-906201-26-5.
5. Kaplan Publishing. *CIMA F1 Study Text Financial Reporting & Taxation*. Exam sittings: Objective Test Assessments in 2016. ISBN: 978-1-78415-302-1.
6. Bulgarian legal database in English for personal taxation: <http://www.nap.bg/en/>

RECOMMENDED (ADDITIONAL) LITERATURE:

1. Smith, S. *Taxation: A Very Short Introduction*. Oxford University Press, 2015. ISBN: 9780199683697.
2. James, S. and Nobes. *Economics of Taxation*. 15th Edition 2015/2016. Fiscal publications, 2015. ISBN 978-1906201-28-9.