MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
FEDERAL STATE AUTONOMOUS EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
**"MOSCOW POLYTECHNIC UNIVERSITY"**
**(MOSCOW POLYTECHNIC UNIVERSITY)**

Faculty of Economics and Management

APPROVED BY
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________________ /A.V. Nazarenko/
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# WORKING PROGRAM OF THE DISCIPLINE

«Tax accounting and reporting»

**Direction of training/specialty**
38.03.01 Economy

**Profile/specialization**
International business and foreign economic

**Qualification**
bachelor

**Forms of study**
full-time

**Moscow, 2025**

**Developer(s):**

Associate Professor of the Department of Economics and Organization, PhD in Economics,

Associate Professor

О.В. Дмитриева

**Agreed:**

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Head of the educational program, Doctor of
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## Content

## 1. Objectives, tasks and planned learning outcomes for the discipline

**The goal**mastering the academic discipline "Tax accounting and reporting" is developing in students a set of knowledge on calculating taxes and making management decisions in the field of taxation and its legal optimization.

Main**tasks**study of the discipline:

study of the existing tax system of the Russian Federation and the main aspects of its legal regulation;

study of the principles, elements and stages of tax planning, formation of an

understanding of the socio-economic essence of taxes, principles of taxation and functions of taxes, the role of taxes in the system of a modern market economy;

study of existing tax breaks and ways to legally reduce them tax burden;

development of practical skills in decision-making in the field of optimization tax payments of organizations.

Training in the discipline "Tax accounting and reporting" is aimed at developing the following competencies in students:

| Code and name of competencies | Indicators of Competence Achievement |
|---|---|

| | |
|---|---|
| PC-2. Able to calculate and analyze economic indicators of the organization's performance | IPC-2.5. Cooking reports O financial and economic activities and forms the planning and accounting documentation of the organization to justify management decisions<br>IPC-2.7. Analyzes and interprets financial and accounting information contained in the organization's reporting and uses the information obtained to make management decisions |

**2. The place of the discipline in the structure of the educational program**

The discipline belongs to the part formed by the participants of educational relations, block B1 "Disciplines (modules)".

The study of the discipline is based on the following disciplines, and practical training:

Jurisprudence;

Economy of enterprises and organizations;Accounting and reporting; Taxes and taxation.

The main provisions of the discipline should be used in the future when studying the following disciplines (practices):

Audit;

Legal regulation of entrepreneurial activity; Planning and budgeting of enterprises and organizations; Pre-graduation practice.

## 3. Structure and content of the discipline

The total workload of the course is 3 credit units (108 hours).

**3.1 Types of academic work and labor intensity**

3.1.1. Full-time education

| p/p | Type of academic work | Quantity hours | Semesters |
|---|---|---|---|
| | | | 5 |
| **1.** | **Classroom lessons** | **54** | **54** |
| | including: | | |
| 1.1 | Lectures | 18 | 18 |
| 1.2 | Seminars/practical classes | 36 | 36 |
| 1.3 | Laboratory exercises | - | - |
| **2.** | **Independent work** | **54** | **54** |
| | including: | | |
| 2.1 | Preparation for practical classes (study of lecture material) | 18 | 18 |

| | | | |
|---|---|---|---|
| 2.2 | Preparing for testing | 18 | 18 |
| 2.3 | Study of regulatory documentation | 18 | 18 |
| | **Interim assessment** | | |
| | credit/differential credit/exam | | differential credit |
| | **Total** | **108** | **108** |

3.1.2. Part-time and part-time education

| p/p | Type of academic work | Quantity hours | Semesters |
|---|---|---|---|
| | | | 6 |
| **1.** | **Classroom lessons** | **36** | **36** |
| | including: | | |
| 1.1 | Lectures | 18 | 18 |
| 1.2 | Seminars/practical classes | 18 | 18 |
| 1.3 | Laboratory exercises | - | - |
| **2.** | **Independent work** | **72** | **72** |
| | including: | | |
| 2.1 | Preparation for practical classes (study of lecture material) | 36 | 36 |
| 2.2 | Preparing for testing | 18 | 18 |
| 2.3 | Study of regulatory documentation | 18 | 18 |
| | **Interim assessment** | | |
| | credit/differential credit/exam | | differential credit |
| | **Total** | **108** | **108** |

## 3.2 Thematic plan for studying the discipline

(by form of education)

3.2.1. Full-time education

| p/p | Sections/Topics of the Discipline | Labor intensity, hour | | | | | |
|---|---|---|---|---|---|---|---|
| | | Total | Classroom work | | | | Independent Job |
| | | | Lectures | Practical classes | Laboratory classes | Practical Preparation | |
| 1. | The concept of tax accounting. The system of taxes and fees in the Russian Federation | 12 | 2 | 4 | - | - | 6 |
| 2. | Indirect taxes in the Russian Federation. Value Added Tax. Excise duties | 12 | 2 | 4 | - | - | 6 |
| 3. | Personal income tax and insurance premiums | 12 | 2 | 4 | - | - | 6 |
| 4. | Corporate income tax | 12 | 2 | 4 | - | - | 6 |
| 5. | Tax on property of organizations | 12 | 2 | 4 | - | - | 6 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 6. | Transport tax | 12 | 2 | 4 | - | - | 6 |
| 7. | Land tax | 12 | 2 | 4 | - | - | 6 |
| 8. | Special tax regimes | 12 | 2 | 4 | - | - | 6 |
| 9. | Tax offenses And responsibility for their commission | 12 | 2 | 4 | - | - | 6 |
| | **Total** | **108** | **18** | **36** | **-** | **-** | **54** |

3.2.2. Part-time and part-time education

| p/p | Sections/Topics of the Discipline | Labor intensity, hour | | | | | |
|---|---|---|---|---|---|---|---|
| | | Total | Classroom work | | | | Independent Job |
| | | | Lectures | Practical classes | Laboratory classes | Practical Preparation | |
| 1. | The concept of tax accounting. The system of taxes and fees in the Russian Federation | 12 | 2 | 2 | - | - | 8 |
| 2. | Indirect taxes in the Russian Federation. Value Added Tax. Excise duties | 12 | 2 | 2 | - | - | 8 |
| 3. | Tax on income physical persons and insurance premiums | 12 | 2 | 2 | - | - | 8 |
| 4. | Corporate income tax | 12 | 2 | 2 | - | - | 8 |
| 5. | Tax on property of organizations | 12 | 2 | 2 | - | - | 8 |
| 6. | Transport tax | 12 | 2 | 2 | - | - | 8 |
| 7. | Land tax | 12 | 2 | 2 | - | - | 8 |
| 8. | Special tax regimes | 12 | 2 | 2 | - | - | 8 |
| 9. | Tax offenses And responsibility for their commission | 12 | 2 | 2 | - | - | 8 |
| | **Total** | **108** | **18** | **18** | **-** | **-** | **72** |

### 3.3 Contents of the discipline

**Topic 1. The concept of tax accounting. The system of taxes and fees in the Russian Federation** Taxation principles. Basic terms and definitions: taxpayers and contribution payers, tax agents, taxable object, taxable base, tax rate. Types of taxes and fees: federal, regional and local.

Federal taxes and fees: value added tax; excise taxes; personal income tax; corporate profit tax; mineral extraction tax; water tax; fees for the use of wildlife and for the use of aquatic biological resources; state duty.

Regional taxes: tax on property of organizations; tax on gambling; transport tax.

Local taxes and fees: land tax; property tax for individuals; trade tax.

Special tax regimes: taxation system for agricultural producers (single agricultural tax); simplified taxation system; taxation system in the form of a single tax on imputed income for certain types of activities; taxation system for the implementation of production sharing agreements; patent taxation system.

**Topic 2. Indirect taxes in the Russian Federation. Value Added Tax. Excise duties** The concept of indirect taxes, features of their payment. Value Added Tax (VAT): taxpayers, object taxation, tax base and the procedure for determining it, tax period, tax rates, tax calculation procedure, tax payment deadlines to the budget. Accounting for VAT on purchased items (account 19), accounting for settlements with the budget on VAT (account 68). Invoice. Purchase book, sales book. VAT tax return.

Excise duties: taxpayers, excisable goods, taxable object, tax base, tax rates, procedure for calculating excise duty and advance payment of excise duty. Features of accounting for excise duties on synthetic accounts of accounting. Forms of tax accounting and reporting on excise duties.

**Topic 3. Personal income tax and insurance premiums** Taxpayers and tax agents. Types of income from sources in the Russian Federation and abroad. Income not subject to taxation. Tax deductions. Taxable object. Tax base. Tax period. Tax rates. Tax calculation procedure. Accounting for settlements with the budget on personal income tax (account 68).

Certificate of income of an individual (Form 2-NDFL). Tax return on personal income tax (Form 3-NDFL). Calculation of personal income tax amounts calculated and withheld by a tax agent (Form 6-NDFL).

Rates and procedure for calculating insurance premiums at a single tariff. Accounting for settlements on insurance premiums (account 69).

**Topic 4. Corporate income tax**

Taxpayers. Taxable object. Income classification: sales revenue, non-operating income, and income not taken into account when determining the tax base. Expense grouping. Expenses related to production and sales: material costs, labor costs, accrued depreciation amounts, other expenses. Non-operating expenses. Expenses not taken into account for tax purposes. Tax base. Tax rates. Tax period. Reporting period. Procedure for calculating tax and advance payments. Deadlines and procedure for paying tax and tax in the form of advance payments.

Features of accounting of settlements with the budget on income tax. Practice of application of PBU 18/02 "Accounting of settlements on income tax of organizations". Permanent and temporary differences. Permanent tax assets (liabilities) and their accounting. Deferred tax assets (liabilities) and their accounting.

Tax declaration on corporate income tax. Interrelation of financial performance report and profit declaration indicators.

**Topic 5. Tax on property of organizations**

Taxpayers. Taxable object. Taxable base. Procedure for determining the tax base. Tax period. Reporting period. Tax rate. Tax benefits. Procedure for calculating the amount of tax and the amounts of advance tax payments. Deadlines for paying tax and advance tax payments. Accounting for settlements with the budget on property tax.

Tax declaration on property tax of organizations. Tax calculation on advance payment of property tax of organizations. Information to be included in the list of real estate objects for which the tax base is determined as their cadastral value.

**Topic 6. Transport tax**

Taxpayers of transport tax. Taxable object. Tax base. Tax period. Reporting period. Tax rates. Tax benefits. Procedure for calculating the amount of tax and the amounts of advance payments on tax. Deadlines for paying tax and advance payments on tax. Accounting for settlements with the budget on transport tax. Tax return on transport tax. Application for a benefit.

**Topic 7. Land tax**

Land taxpayers. Taxable object. Tax base. Tax period. Reporting period. Tax rates. Tax benefits. Procedure for calculating the amount of tax and the amounts of advance tax payments. Deadlines for paying tax and advance tax payments. Accounting for settlements with the budget on land tax. Land tax declaration. Application for a benefit.

**Topic 8. Special tax regimes**

Taxation system for agricultural producers (single agricultural tax).

Simplified taxation system. Procedure and conditions for the commencement and termination of the application of the simplified taxation system. Procedure for determining and recognizing income and expenses. Tax declaration on the tax paid in connection with the application of the simplified taxation system. Notification of the transition to the simplified taxation system. Book of accounting of income and expenses of organizations and individual entrepreneurs applying the simplified taxation system.

Taxation system in the form of a single tax on imputed income for certain types of activities. Tax declaration on a single tax on imputed income for certain types of activities.

Taxation system for the implementation of production sharing agreements. Patent taxation system. Application for a patent. Book of income accounting of individual entrepreneurs using the patent taxation system.

Evaluation of the effectiveness of the tax regime. Calculation of the tax burden. Safe level of tax burden for various types of economic activity.

**Topic 9. Tax offenses and liability for their commission** The concept of a tax offense. Forms of guilt when committing a tax offense. Circumstances mitigating and aggravating liability for committing tax offense. The statute of limitations for bringing to liability for committing a tax offense. Tax sanctions.

Classification of tax violations: violation of the procedure for registration with the tax authority; failure to submit a tax return (calculation of the financial result of an investment partnership); gross violation of the rules for accounting for income and expenses and objects of taxation; failure to pay or incomplete payment of tax (fee) amounts; failure of a tax agent to fulfill the obligation to withhold and (or) transfer taxes; failure to provide the tax authority with information necessary for the implementation of tax control.

## 3.4 Topics of seminars/practical and laboratory classes

### 3.4.1. Seminars/practical classes

Topic 1. The system of taxes and fees in the Russian Federation
Topic 2. Value Added Tax
Topic 3. Personal income tax and insurance premiums
Topic 4. Corporate income tax
Topic 5. Property tax of organizations
Topic 6. Transport tax
Topic 7. Land tax
Topic 8. Special tax regimes
Topic 9. Tax offenses and liability for their commission

### 3.4.2. Laboratory exercises

Laboratory classes for this discipline are not provided for in the curriculum.

## 3.5 Topics of course projects (course papers)

The curriculum does not provide for a course project (course work) for this discipline.

# 4. Educational, methodological and informational support

## 4.1 Regulatory documents and GOSTs

1. Tax Code of the Russian Federation (part one) of 31.07.1998 No. 146-FZ (V active ed.). - URL: http://www.consultant.ru/cons/cgi/online.cgi?req=doc&base=LAW&n=444771&dst=0&edition=et D&rnd=0X6PHw#tJ8CMjT69sNUrf0y (date accessed: 16.02.2023). –Access mode: free.
2. Tax Code of the Russian Federation (part two) dated 05.08.2000 No. 117-FZ (V active ed.). - URL: http://www.consultant.ru/cons/cgi/online.cgi?req=doc&base=LAW&n=432681&dst=0&edition=et D&rnd=0X6PHw#ZcaCMjTE4dQMpOHs (date accessed: 16.02.2023). –Access mode: free.

### 4.2 Main literature

1. Tax accounting and reporting: textbook and practical training for universities / N. I. Malis, L. P. Grundel, D. I. Ryakhovsky, A. S. Zinyagina; edited by N. I. Malis. - 4th ed., revised and enlarged. - Moscow: Yurait Publishing House, 2023. - 411 p. - (Higher education). — ISBN 978-5-534-14506-9. — Text: electronic // Educational platform Urait [site]. — URL: https://urait.ru/bcode/511379 (date of access: 02/16/2023).

2. Murzin, D. A. Accounting and taxation in small and medium-sized enterprises business: textbook for universities / D. A. Murzin, N. G. Baryshnikov, D. Yu. Samygin. - Moscow: Publishing house Yurait, 2023. - 261 p. - (Higher education). - ISBN 978-5-534-14232-7. - Text: electronic // Educational platform Yurait [website]. - URL: https://urait.ru/bcode/519679 (date of access: 02/16/2023).

### 4.3 Further reading

1. Pimenov, N. A. Tax management: textbook for universities / N. A. Pimenov. — 3rd ed. — Moscow: Yurait Publishing House, 2023. — 328 p. — (Higher education). — ISBN 978-5-534-14757-5. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/511228 (date accessed: 02/16/2023).

2. Grundel, L. P. Tax consulting: textbook and practical training for universities / L. P. Grundel. - Moscow: Yurait Publishing House, 2023. - 257 p. - (Higher education). - ISBN 978-5-534-11774-5. - Text: electronic // Educational platform Yurait [website]. — URL: https://urait.ru/bcode/518531 (date of access: 16.02.2023).

3.

### 4.4 Electronic educational resources

The electronic educational resource for the discipline “Tax accounting” is under development.

### 4.5 Additional electronic educational resources

1.Online course "Taxes and taxation in the Russian Federation" of the platform "Open "Education". - URL:https://openedu.ru/course/hse/TAXATION/?session=2022 (date accessed: 16.02.2023). –Access mode: free.

### 4.6 Licensing and free distributed software

1. Microsoft Office suite programs (Word, Excel, PowerPoint)
2. Program for filling out an individual tax return according to the form 3NDFL. –URL:https://www.nalog.gov.ru/rn77/program/5961249/(date accessed: 16.02.2023).

- Access mode: free.

### 4.7 Modern professional databases and information reference systems

1. SPS "ConsultantPlus: Non-commercial Internet version". - URL: http://www.consultant.ru/online/ (date accessed: 16.02.2023). –Access mode: free.

# 5. Logistics

1. Lecture hall.
2. A classroom for practical classes. A computer
3. room with Internet access.
4. Audience for group and individual consultations, current control and interim certification.
5. Audience for independent work.
6. Library, reading room.

## 6. Methodological recommendations

### 6.1 Methodological recommendations for the teacher on the organization training

This section of this work program is intended for beginning teachers and practicing specialists who do not have teaching experience.

The discipline "Tax accounting" forms the competence of OPK-4 in students. In the conditions of designing educational systems on the principles of the competence approach, there has been a conceptual change in the role of the teacher, who, along with the traditional role of the knowledge carrier, performs the function of the organizer of the student's scientific research work, a consultant in the procedures for selecting, processing and interpreting information necessary for practical action and further development, which must be taken into account when conducting lectures and practical classes in the discipline "Tax accounting".

Teaching theoretical (lecture) material on the subject "Tax accounting» is carried out on the basis of interdisciplinary integration and clear interdisciplinary links within the educational program and curriculum.

The detailed content of individual topics of the discipline “Tax accounting” is considered in paragraph 3.3 of the work program.

Sample versions of tasks and test assignments for current monitoring and a list of questions for the exam in the discipline are presented in the FOS for the discipline in paragraph 7 of this work program.

The list of primary and secondary literature, databases and information reference systems required during the teaching of the discipline “Tax Accounting” is given in paragraph 4 of this work program.

### 6.2 Methodological guidelines for students on mastering the discipline

Acquiring in-depth knowledge of the discipline is achieved through active independent work of students. It is advisable to use the allocated hours to get acquainted with educational and scientific literature on the problems of the discipline, and to analyze scientific concepts.

The discipline provides for various forms of monitoring the level of achievement by students of the stated indicators of mastery of competencies.

Forms of ongoing control – active work in practical classes, testing.

The form of intermediate control in the discipline is an exam, during which the level of achievement of the stated indicators of mastery of competencies by students is assessed.

Methodological guidelines for mastering the discipline.

Lecture classes are conducted in accordance with the content of this work program and represent a presentation of the theoretical foundations of the discipline.

Attendance at lectures is mandatory.

Taking notes on lecture material is permitted both in writing and on a computer.

Regular repetition of the material of lecture notes for each section in preparation for the current forms of certification in the discipline is one of the most important types of independent work of the student during the semester, necessary for high-quality preparation for the midterm certification in the discipline.

Conductingpractical classes in the discipline "Tax accounting" is carried out in the following forms:

- survey on materials covered in lectures and studied independently according to recommended literature;
- analysis and discussion of issues on topics, problem solving.

Attendance at practical classes and active participation in them is mandatory.

Preparation for practical classes necessarily includes studying lecture notes and recommended literature for an adequate understanding of the conditions and method of completing the tasks planned by the teacher for a specific practical class.

Guidelines for the execution of various forms extracurricular independent work

Study of primary and secondary literature on the discipline is conducted on a regular basis in the context of each topic to prepare for the midterm assessment in the discipline "Tax Accounting". The list of primary and secondary literature on the discipline is given in paragraph 4 of this work program.

Guidelines for preparation for midterm assessment The midterm assessment in the discipline "Tax accounting" is conducted in the form of an exam. An approximate list of questions for the exam in the discipline "Tax accounting" and the criteria for assessing the student's answer for the purposes of assessing the achievement of the declared indicators of competence formation are provided in the FOS for the discipline in paragraph 7 of this work program.

The student is admitted to the midterm assessment in the discipline regardless of the results of the current academic performance monitoring.

# 7. Evaluation Fund

## 7.1 Methods of monitoring and assessing learning outcomes

| Code and name competencies | Achievement indicators competencies | Control methods and assessments |
|---|---|---|
| PC-2. Capable calculate and analyze economic indicators of the organization's performance | IPC-2.5. Cooking reports O financial and economic activities and forms the planning and accounting documentation of the organization for justification of management decisions<br>IPC-2.7. Analyzes And interprets financial, accounting information, contained V reporting organizations, And use information obtained for making management decisions | Intermediate certification: exam<br><br>Current control: survey and decision tasks on practical classes; testing |

## 7.2 Scale and criteria for assessing learning outcomes

**7.2.1. Criteria for assessing the answer to the exam**

(formation of competence PC-2, indicators IPC-2.5, IPC-2.7)

**"5" (excellent):**the student demonstrates excellent theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech and the ability to quickly respond to clarifying questions.

**"4" (good):**the student demonstrates good theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech, but at the same time makes minor mistakes that he quickly corrects independently or with minor correction from the teacher.

**"3" (satisfactory):**the student demonstrates satisfactory theoretical knowledge, demonstrates poorly developed skills in analyzing phenomena and processes, insufficient ability to make reasoned conclusions and give examples, demonstrates insufficient fluency in monologue speech, terms, logic and consistency of presentation, makes mistakes that can only be corrected with correction from the teacher.

**"2" (unsatisfactory):**the student demonstrates ignorance of theoretical fundamentals of the subject, lack of practical skills, cannot make reasoned conclusions and give examples, demonstrates poor command of monologue speech, does not know the terms, demonstrates a lack of logic and consistency in presentation, makes mistakes that cannot be corrected by the teacher, refuses to answer additional questions.

### 7.2.2. Criteria for assessing the student's work in practical classes

(formation of competence PC-2, indicators IPC-2.5, IPC-2.7)

**"5" (excellent):**all tasks provided for in the practical plan have been completed classes, the student answered all test questions clearly and without errors, and worked actively in practical classes.

**"4" (good):**all tasks provided for in the practical plan have been completed classes, the student answered all the test questions with corrective comments from the teacher and worked quite actively in practical classes.

**"3" (satisfactory):**all tasks provided for in the plan have been completed practical classes, with comments from the teacher; the student answered all test questions with comments.

**"2" (unsatisfactory):**the student did not complete it or completed it incorrectly practical tasks provided for in the practical lesson plan; the student answered the test questions with errors or did not answer the test questions.

**7.2.3. Test results evaluation criteria** (formation of competence PC-2, indicators IPC-2.5, IPC-2.7)

The test is graded according to the percentage of correct answers given by the student to the test questions.

Standard scale of compliance of test results with the assigned score:

"excellent" - over 85% correct answers; "good" - from 70.1% to 85% correct answers; "satisfactory" - from 55.1% to 70% correct answers; from 0 to 55% correct answers - "unsatisfactory"

**"5" (excellent):**the test taker demonstrates excellent theoretical knowledge, has terms and has the ability to quickly respond to test questions.

**"4" (good):**the test taker demonstrates good theoretical knowledge, has most terms and has the ability to quickly respond to test questions.

**"3" (satisfactory):**the test taker demonstrates satisfactory theoretical knowledge, has a command of basic terms and concepts.

**"2" (unsatisfactory):**the test taker lacks theoretical knowledge, He doesn't know the terminology and responds slowly to test questions.

## 7.3 Evaluation tools

### 7.3.1. Current control

(formation of competence PC-2, indicators IPC-2.5, IPC-2.7)

**Examples of problems to be solved in practical classes:**

### 1. VAT calculation task

I Balances as of 01.01.2022 on accounts: 19 “VAT on purchased items” - 25,000 rubles, 41 “Goods” - 228,000 rubles,

44 "Selling expenses" - 2,500 rubles, 51
"Settlement accounts" - 59,000 rubles, 60
"Settlements with suppliers":
credit balance - 150,000 rubles,
debit balance - 63,000 rubles,
62 "Settlements with customers" - 95,000 rubles,
68 “Calculations for taxes and fees”, sub-account “For VAT” - 13,000 rubles.

II Description of business transactions that took place during the reporting period:

1. In accordance with the supply agreement, an advance payment was made to the supplier for upcoming delivery of goods – RUB 30,000, including VAT 20%.
2. Based on the results of the inventory, a shortage of goods was identified:
- accounting price – 500 rubles, -
VAT 20%.
3. The VAT debt from the cost has been restored to the budget missing materials
4. The amount of the shortage of goods, as well as the amount of VAT from the cost of the missing goods goods, attributed to the team of financially responsible persons - ?.
5. The amount withheld from the wages of financially responsible persons material damage caused to the organization
6. Accrued to various organizations for utilities and services on the current repairs of fixed assets rendered in the reporting month – 17,500, VAT 20%.
7. Based on the company's application and payment order, received from the bank limited checkbook for 25 checks for a total of 100,000 rubles
8. The bills of various organizations for completed work were paid with checks from the checkbook. works and services rendered
9. New equipment received from the manufacturer: - cost of the machine – RUB 78,000, - VAT 20%.
10. Transferred to the manufacturer for the received equipment
11. The invoice of the transport organization for delivery of equipment has been accepted:
- cost of transport services – 3300 rubles,
- VAT 20%
12. The insurance payment for the equipment delivery time has been paid – 1000 rubles.
13. Charged to a specialized organization for installation of equipment - 15800 rub., - VAT 20%.
14. The commission has drawn up an act on the commissioning of the facility (initial determine the cost yourself)
15. The invoice to the transport organization for the delivery of equipment has been paid.
16. An advance payment from the buyer was received into the LLC’s bank account for future deliveries. finished products - 33,000 rubles, including VAT 20%
17. VAT charged by suppliers is deductible, as the necessary for this the conditions are met

III. Procedure for completing the task:

Make entries for the listed facts of business life (business transactions) and register them in the Journal of accounting of business transactions of the enterprise.

Open accounting accounts in the required number, post the amounts of all business transactions for the reporting month, having previously recorded the balance amounts at the beginning of the reporting period.

Upon completion of the posting, calculate the turnover on each account (sub-account) and display the balance at the end of the month. Fill out the tax return on value-added tax for the first quarter.

**2. The task of calculating insurance premiums and personal income tax**I Initial data:

1. The employee's monthly salary is 26,000 rubles.

2. An application for a standard deduction has been received from the employee two of his children under the age of 18. The necessary documents are attached to the application.

3. For January of the current year, there are no additional accruals other than salary. was.

4. In February of this year, the employee was awarded a bonus for Defender of the Fatherland Day fatherland - 3000 rub.

5. For March of the current year, the employee was accrued:

this wages for actual hours worked - 17 days out of 22 working days month;

7 years of insurance temporary disability benefit for 7 calendar days, taking into account experience;

quarterly bonus in accordance with the Bonus Regulations - 7,500 rubles. In addition, medications purchased by the enterprise for the employee on the basis of a doctor's prescription were issued, the cost of which is 2,500 rubles.

6. In April of the current year, in addition to the basic salary, the employee was awarded vacation pay for 28 calendar days – 19,000 rubles, of which 12 days are in April, the rest in May.

II Required:

1. Calculate the personal income tax of this employee for each month of the current year.

2. Calculate the amounts of insurance premiums and deductions for compulsory insurance from accidents and occupational diseases from the amount of earnings of this employee.

3. Make entries to reflect accrued taxes and deductions in accounts accounting. 4. Fill out the certificate in form 2-NDFL for the reporting year.

**3. The task of calculating the property tax of organizations**I Balances as of 01.01.2022 on accounts:

- 01 "Fixed assets" RUB 1,854,900,
- 02 "Depreciation of fixed assets" 520,000 RUB

II Description of business transactions that took place during the reporting period:

1. In accordance with the Accounting Policy of the organization, depreciation of fixed assets funds are accrued using the linear method based on 15% per annum on average.

2. In March of this year, the organization purchased new equipment, which an act of acceptance and transfer of fixed assets has been drawn up:

- the initial cost of the equipment is 250,000 rubles, - the depreciation rate is 12% per annum.

3. In July of the current year, a fixed asset was written off, the original cost which amounted to 53,000 rubles, depreciation at the time of write-off was 20,000 rubles.

III. Procedure for completing the task:

Calculate the tax base for calculating property tax for reporting periods (1 quarter, half-year, 9 months) and for the tax period (year).

Determine the tax amount for the reporting and tax periods.

Fill out a tax return on property tax for organizations for the tax period.

**Examples of test tasks:**

1. Necessity formations systems tax accounting is established:

- : at the request of organizations; -: tax legislation;
-: accounting policy.

2. The property tax of organizations is levied on: -: own and leased fixed assets; -: own fixed assets;
- : leased fixed assets.

3. Tax returns can be:

- : sent by mail;
- : presented in person to the tax office;
- : sent by mail or presented in person to the tax office.

4. The cost of production includes:

- : value added tax; - : property tax;

- : insurance premiums.

5. Employees' wages are subject to tax:

- : on income;
- : for profit;
- : on the income of individuals.

6. Transport tax is paid:

- : by all carriers;
- : owners of vehicles; - : legal entities – residents of the Russian Federation.

7. The object of VAT taxation is:

- : sale of goods, products, works, services; -: the amount of funds received by the organization;
- : amount of additional capital.

8. The object of taxation for profit tax is:
- : gross profit;
- : tax base calculated in accordance with tax legislation;
- : profit from sales

9. The object of taxation of insurance contributions is:
- : gross income of employees, taking into account benefits provided by law;
- : wage fund for the enterprise's employees;
- : the amount of income of employees recognized for profit tax purposes.

10. The current income tax rate (2022):
- : 35%;
- : 20%;
- : 13%.

11. Taxes are:
- : mandatory contributions to budgets and extra-budgetary funds
- : mandatory fees to the federal budget
- : mandatory contributions to off-budget funds
- : sacrifices based on voluntary principles

12. What is the economic essence of taxes:
- : in the seizure by the state in favor of society of a certain part of the value of GDP in the form of mandatory contribution
- : in the content of the state apparatus of coercion
- : in the expenditure of budget funds at all levels for the implementation of social programs
- : in the reduction of the money supply in circulation

13. Which type of tax is NOT a direct tax:
- : corporate income tax
- : property tax -: VAT
- : land tax

14. The fiscal function of taxes is:
- : withdrawal of taxpayers' funds into centralized financial funds states
- : redistribution of public income between different categories of citizens
- : control of financial and economic activities of legal entities and citizens
- : a special procedure for taxation of certain categories of citizens who have services to society

15. The relationship between tax rates and the volume of funds withdrawn to the budget described by: -: Gordon model

- : Laffer curve
- : Fisher's straight line
- : the model has not yet been invented

16. The main feature that allows a person to be classified into a category taxpayer is:

- : presence of registration as a legal entity
- : availability of an independent source of income
- : having a personal account in a bank
- : occupying a leadership position in an organization

17. The following are recognized as tax agents:

- : persons who are obliged by the Tax Code to withhold and transfer the taxpayer's taxes to the relevant budgets and funds
- : tax office that keeps records of the taxpayer
- : freelance tax police officers conducting intelligence activity
- : all of the above are true

18. What are the main functions of the tax police authorities:

- : protection of senior officials of tax authorities
- : prevention, detection, investigation and suppression of violations legislation on taxes and fees
- : investigation of criminal offenses
- : carrying out legal proceedings and sentencing tax offenders

19. What is the object of taxation in accordance with the Tax Code?

The Code of the Russian Federation?

- : property
- : income
- : cost of goods sold
- : all of the above

20. What is included in the composition of the enterprise's income from non-operating operations?

- : income from renting out property
- : funds received by an enterprise (except a bank) free of charge from individuals
- : funds received from foreign organizations as gratuitous aid Russian education, science and culture
- : funds transferred between parent and subsidiary enterprises, provided that that the share of the parent company is more than 50% in the authorized capital of subsidiaries

21. The taxable base for calculating personal income tax includes:
- : dividends paid to individuals if they are used for the purchase of shares of a dividend paying company
- : income of citizens from the sale of livestock raised in their personal subsidiary farms, rabbits and birds
- : the amount of the value of the property distributed in favor of an individual upon liquidation of the enterprise
- : income received by amateur hunters from the sale of wild game they have caught animals in the hunting society

22. What value is determined for tax purposes?
- : average monthly value of the enterprise's property
- : average quarterly value of the enterprise's property
- : average value of the enterprise's property for the half-year
- : average annual value of the enterprise's property

23. Which of the following taxes do organizations stop paying from transition to a simplified taxation system?
- : state duties
- : corporate property tax
- : transport tax - :
customs duties

24. What is the object of taxation by the single tax of organizations in simplified tax system?
- : only the total income received during the year
- : only gross revenue received during the reporting quarter
- : total income and/or gross revenue for the reporting period
- : the choice of the object of taxation is carried out by the State Tax Service service for every year

**7.3.2. Interim assessment**

(formation of competence PC-2, indicators IPC-2.5, IPC-2.7)

1. Principles of building the state tax system. Three-level structure of
2. the tax system of the Russian Federation. Methods of classifying
3. taxes by criteria.
4. Conditions for establishing a tax: determining taxpayers and elements of taxation.
5. The concept of “tax resident” as applied to organizations and individuals.
6. Tax agent, his rights and obligations.
7. Registration for tax purposes, organization of tax accounting of individual entities types of taxable objects.
8. Composition of taxpayers for value added tax (VAT).

9. Determination of the tax period for value added tax (VAT).

10. VAT tax rates, features of their application.

11. Value Added Tax (VAT), the procedure for its calculation taking into account the specifics of the tax base.

12. General procedure for providing a tax deduction for the tax on added value.

13. The procedure for calculating value added tax (VAT) transactions subject to VAT at a rate of 0%.

14. Organization of separate accounting for value added tax (VAT), separate accounting system.

15. Excise taxes: composition and characteristics of taxpayers.

16. Excise taxes: features of establishing the tax period and application tax rates.

17. Excise taxes: characteristics of the taxable object, features determining the tax base.

18. Excise taxes: calculation procedure, payment deadlines and reporting.

19. Personal income tax (PIT): payment features and submission of declaration

20. Standard deductions for personal income tax and the procedure for their provision

21. Property deductions for personal income tax and the procedure for their provision

22. Social deductions for personal income tax and the procedure for their provision

23. Professional deductions for personal income tax and the procedure for their provision

24. Tax rates for personal income tax and the specifics of their application

25. Types of insurance contributions to off-budget funds. Payers insurance premiums. Benefits for certain categories of payers.

26. The object of taxation of insurance contributions for employers. The basis for Calculations and rates of insurance contributions for employers. Payments not subject to insurance contributions.

27. Deadlines for payment and submission of reports on insurance premiums employers. Calculation and payment of insurance premiums by branches of legal entities.

28. Corporate income tax: composition of taxpayers, characteristics of the taxable object, features of determining the tax base. Income not subject to taxation.

29. Corporate income tax: specifics of calculating the tax base and the rates applied.

30. Expenses taken into account for profit taxation, their characteristics and the order of recognition.

31. Composition and characteristics of production and sales costs products, goods (works, services) taken into account when assessing profits.

32. The procedure for calculating depreciation on fixed assets and intangible assets assets for profit tax purposes.

33. Composition and characteristics of standardized costs taken into account when taxation of profits.

34. The procedure for introducing transport tax in the constituent entities of the Russian Federation. Composition payers, characteristics of objects of taxation for transport tax. Tax period.

35. Transport tax: tax rates and tax calculation procedure bases, calculation procedure, payment terms.

36. The procedure for drawing up and submitting a tax return transport tax.

37. Characteristics of the object of taxation for property tax organizations. Property not recognized as an object of taxation.

38. Tax on the property of organizations: features of establishing the tax period and application of tax rates.

39. Tax on property of organizations: procedure for determining the tax base.

40. Property tax of organizations: tax and reporting periods. Tax rates

41. The procedure for calculating and paying tax amounts on property tax.

42. Economic content, necessity, importance of land tax. Payers of land tax and land rent.

43. Characteristics of objects of taxation for land tax. Tax base. Land tax rates, features of their application. Benefits for collecting land tax and their justification.

44. Procedure for calculating land tax. Procedure and terms of payment land tax. Land tax declaration, the procedure for its submission.

45. Special tax regimes: their role and place in the tax system Russian Federations

46. Features of the application of UTII and the payment procedure

47. Features of the application of the simplified tax system, selection of the taxable object

48. Features of the application of the patent system.

49. Accounting policy of the organization for tax purposes.

50. Tax accounting of depreciable property.

51. Determination of the cost of material resources written off production.

52. The essence and objectives of tax optimization.

53. Methods of tax optimization.

54. Planning tax regimes.

55. Tax risks, assessment of tax risks by the taxpayer.

56. Organization of tax control.

57. Office and on-site audits and registration of their results.