

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

Adopted by the FC (record №11/25.04.2024):

Adopted by the DC (record №11/16.04.2024):

ACCEPTED BY:

Dean:

(Assos. Prof. Daniela Georgieva, PhD)

SYLLABUS

SUBJECT: “PERSONAL TAXATION”

DEGREE PROGRAMME: „Accounting“; BACHELOR’S DEGREE

YEAR OF STUDY: 3; SEMESTER: 5

TOTAL STUDENT WORKLOAD: 240 h.; incl. curricular 75 h.

CREDITS: 8

DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURS</i>	WORKLOAD, h.	TEACHING HOURS PER WEEK, h
CURRICULAR:		
incl.		
• LECTURES	45	3
• SEMINARS (lab. exercises)	30	2
EXTRACURRICULAR	165	-

Prepared by:

1.
(Chief Assist.Prof. Plamena Nedyalkova, PhD)

2.
(Chief Assist. Prof. Kalin Kalev, PhD)

3.
(Chief Assist. Prof. Bistra Nikolova, PhD)

Head of department:
„Accounting department“ (Assoc. Prof. Nadezhda Popova-Yosifova, PhD)

I. ANNOTATION

The course "Personal Taxation" provides knowledge of the taxation of individuals in the Bulgarian tax system. The training emphasizes 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 is provided to social and health insurance contributions, VAT for individuals, and local taxes for individuals. It also discusses the 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 determine 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.

Training in the discipline "Personal Taxation" develop:

- Digital competence, including the ability to search and find relevant accounting, financial, and non-financial information; skillful, critical, and responsible use of digital technologies for learning, work, and social activity; creation and/or use of databases, as well as archival accounting information from previous reporting periods; creating and/or working with specialized, desktop, web and mobile applications;

- Entrepreneurial competence, including discipline and responsibility; tenacity, ability to work and flexibility; critical and analytical thinking; financial and accounting literacy; management skills and teamwork skills; creativity and observation; mental stability, including working under stress and expiring deadlines; up-to-date knowledge of tax, insurance, labor and commercial legislation;

- Multilingual competence, including knowledge of the vocabulary and functional grammar of different languages and main types of verbal interaction; developing a desire to learn and improve languages throughout entire life.

- Language literacy, including developing abilities to formulate and express one's arguments orally and in writing in a persuasive manner appropriate to the context of the presentation; developing the skills to read, write, and correctly understand written information in accounting documents, financial statements, and legal acts in the official language of a given country;

- Mathematical competence and competence in the field of exact sciences, technologies, and engineering, including the development of mathematical and logical thinking; working with statistical data or creating such data for enterprise management or national statistics;

- Personal and social competence, including understanding and managing different types of interactions and communications; skills for solving real-life problems of a practical-applied nature;

- Civil competence, including awareness of the need to be involved in socially significant activities; decision-making skills that are at the service of the entire community.

The discipline is integrated/hybrid. It uses linguistic, psychological, social, economic, accounting, legal knowledge, management approaches, research methods, and other skills.

II. THEMATIC CONTENT

No. by row	TITLE OF UNIT	NUMBER OF HOURS		
		L	S	L.E.
1.	Personal income taxes in the Bulgarian tax system	10	8	
2.	Technical issues of income taxation	8	6	
3.	Social and health insurance contributions	7	6	
4.	VAT for individuals	10	5	

5. Local taxes for individuals	10	5	
Total:	45	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	50
1.2.	Test 1	1	25
1.3.	Test 2	1	25
	Total midterm control:	3	100
2.	Final term control		
2.1.	Examination -final test	1	65
	Total final term control:	1	65
	Total for all types of control:	4	165

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

1. Melville, A. *Taxation*. Finance Act 2019. 25th Edition. Pearson, 2019.
2. Combs, A., Tutin, R. and Rows. *Taxation - incorporating the Finance Acts 2019*. Fiscal publications, 38th Edition 2019/20.
3. Kaplan Publishing. *ACCA F6 Complete Learning Solution Taxation (TX)*. Exam sittings: Sept & Dec 2016, Mar 2017. ISBN: CLSF6D16.
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.
3. *Introduction to European Tax Law: Direct Taxation* BY LANG, MICHAEL (EDITOR)/ PISTONE, PASQUALE (EDITOR)/ SCHUCH, JOSEF (EDITOR)/ STARINGER, CLAUDIUS, 2016, Spiramus Pr, 2016. Paperback. New. 4th edition. 298 p.
4. Nikolova, B. *Personal Income Taxation and Its Effects on Economic Development and Growth: Chapter 45. Research Anthology on Macroeconomics and the Achievement of Global Stability*, Hershey, Pennsylvania, USA: IGI Global Publ., 2023, 816-840., ISBN: 978-166-84-7460-0 / DOI: [10.4018/978-1-6684-7460-0.ch045](https://doi.org/10.4018/978-1-6684-7460-0.ch045).

5. Nikolova, B. Tax Audit and Taxation in the Paradigm of Sustainable Development: The Impact on Economic, Social and Environmental Development: [Monography: 13 Book Chapters]. Basel: Springer Nature Switzerland, 2023, 222. - (Contributions to Management Science)., ISSN: 1431-1941, ISBN: 978-3-031-32125-2 / DOI: <https://doi.org/10.1007/978-3-031-32126-9>.