



## UNIVERSITY OF NATIONAL AND WORLD ECONOMY

**COURSE TITLE: TAX CONTROL**

**SEMESTER: SUMMER**

**TEACHER'S NAME: Prof. Dr. Biser Slavkov**

**Ass. Prof. Dr. Tanja Atanasova**

**OFFICE: Financial control department**

**E-MAIL: [b.slavkov@gmail.com](mailto:b.slavkov@gmail.com)**

### 1. ANNOTATION

Give a brief summary of the course content and how it will help students.

The topics of the discipline Tax control include question about organization and conducting the tax audit on corporate taxes, VAT, income tax and local taxes. The discipline gives opportunity the students to earn knowledge about technics the tax audit on particulars taxes as well as for tax procedures at those cases.

### 2. LANGUAGE OF TEACHING

ENGLISH

### 3. COURSE CONTENT (TOPICS)

Topics of study:

- I. General part
  1. Tax audit procedures.
  2. Security of public claims.
  3. Appeal procedure against tax assessment act.
  4. Collection the public receivables.
  5. Double tax avoidance treatment.
- II. Specific part
  1. Tax audit on corporate taxes.
  2. Tax control on income taxes.
  3. Tax audit VAT.
  4. Tax audit on exercise duties.
  5. Tax control on local taxes and fees.

### 4. METHODS OF TEACHING

Methods of teaching are combined between lectures, seminars and team works. The students are required to prepare papers on some topics choose by themselves.

### 5. LEARNING OUTCOMES

The discipline gives skills and knowledge's about methods how is formed tax base and tax regulation in respect the and how to revise them. Other group of skills and knowledge's involve how to understand the tax procedures that must effect in order to finish the tax audit.

### 6. ASSESTMENT METHODS

Assessment method is based on final rating where involved semester examination and intermediate test. The students are evaluated by means of assessment scale – excellent (A), very good (B), good (C), passable(D and E) and poor mark (FX and F).



## UNIVERSITY OF NATIONAL AND WORLD ECONOMY

### 7. REFERENCES (MANDATORY AND RECOMMENDED)

#### I. Mandatory texts

1. Slavkov B. and Atanasova T., Tax control, published by UNWE Sofia, 2012.
2. Atanasova T. and Bobev R., Tax and insurance control, published by UNWE Sofia, 2012.

#### II. Recommended

1. Georgieva and other, New tax legislation, published by Labor and Law, Sofia, 2012.
2. Tax guide of NRA, NRE Sofia, 2014.
3. Tax Directives of EU.

Sofia, 25.11.2014

Complier: Prof. Dr. Biser Slavkov