

Discipline	Elective discipline № 2.1 "International insurance and taxation"
Degree of higher education	Bachelor
Name of specialty / study programme	International Economic Relations / International Business
Mode of study	Full-time
Year of studies, semester, duration	3 rd year, 5 rd semester, one-semester
Semester control	Pass/fail test
Number of hours (lectures and seminars), credits	180 (32/32), 6 credits
Language	Ukrainian or English
Department in charge	International Economic Relations and Project Management
Author of the discipline	Nataliya Naumenko
Short description	
Prerequisites	World economy and world markets, economy and foreign economic relations of Ukraine, mathematics for economists and economic modeling, international economic relations, microeconomics, macroeconomics, marketing, management, international trade.
What will be studied?	The essence and classification of insurance; insurance market and its state regulation; personal insurance; property insurance; liability insurance; basics of actuarial calculations; finances and financial reliability of insurers; international taxation: theoretical foundations, essence, features; international tax competition: theory and practice; double taxation: concepts, characteristics, elimination mechanisms; methods and algorithms for developing an international tax strategy of the enterprise; international tax planning; offshore centers in the system of international taxation; principles and approaches to working with offshore companies.
Why is it interesting and should be learnt?	At the present stage, the potential role and the need for comprehensive development of insurance are especially important, because to eliminate the consequences of losses, compensation through the insurance system has positive macroeconomic and social consequences. Creating an effective system of protection of the interests of citizens, entrepreneurs, the state, maintaining the social stability of society is impossible without the effective functioning of insurance. Given that a modern specialist, in addition to professional knowledge, must have a broad erudition, think logically, quickly accept all the latest, there is a need to form and develop an insurance culture.
What can be learnt? (study results)	Students acquire knowledge and skills in the field of international taxation, which will further enable them to independently study the national tax systems of the world in the context of globalization, solve complex specialized and managerial problems to eliminate double taxation mechanisms, solve scientific and applied problems in tax planning. activities of the business entity in a dynamic environment
How can the acquired knowledge and skills (competences) be used?	After studying the discipline, students will be competent in the following issues: finding out the objective necessity and essence of insurance services provided to both individuals and legal entities; mastering the methods of organizing the work of the

	insurer for the implementation of insurance services; consideration of conditions for the provision of insurance services in the field of personal, property and liability insurance; mastering the organizational principles of financial activities of insurance companies; use of fundamental laws of development of the international taxation in combination with research and administrative tools for realization of professional and scientific activity; use of theoretical and methodological tools for diagnosis and modeling of financial activities of business entities; application of management skills in the field of international taxation; demonstration of in-depth knowledge in the field of international taxation; using the provisions and methods of research of other sciences to solve professional and scientific problems in the field of international taxation; search, use and interpretation of information to solve professional and scientific problems in international taxation.
Suggested readings	<ol style="list-style-type: none"> 1. Bazylevych VD Insurance: a textbook / VD Bazylevych, KS Bazylevych, RV Picus, etc.; for general ed. VD Bazilevich. - K.: Знання, 2008. - 1019 с. 2. Vnukova NM Insurance: theory and practice: teaching method. manual / NM Vnukova, VI Uspalenko, LV Vremenko and others; for general ed. NM Vnukova. - H.: Burun Kniga, 2009. - 656 s. 3. Osadets SS Insurance: a textbook / SS Osadets, TM Artyukh, VL Babko and others. ; for general ed. SS Osadets. - K.: KHEУ, 2002. - 599 с. 4. Rotova TA Insurance: textbook. manual / TA Rotova. - K.: KHTEУ, 2006. - 400 с. 5. Smolyak VA Insurance: textbook. manual / VA Smolyak, E. Kuzkin. - H.: VD "INZHEK", 2007. - 272 p.
Web-link to the description of the discipline	https://vnu.edu.ua/uk/faculties-and-institutes/fakultet-mizhnarodnikh-vidnosin

Здійснити вибір - [«ПС-Журнал успішності-Web»](#)