

Lecturer



Anna P. Kireenko

Professor of the Baikal Institute of BRICS at Irkutsk
National Research Technical University

EDUCATION

Doctor in Finance (2005)

PhD in Labor Economics (1996)

Master of Law (2008)

Specialist in Labor Economics (1989)

RESEARCH FIELDS

Public Finance, Taxes, Shadow Economy, Research
Methodology

Course at a Glance

2nd academic year fall semester

Face-to-Face or online mode of delivery

ECTS – 2 credits (13 hours of Lectures, 13 hours of seminars, 46 hours non-contact work)

Assessment Methods:

Final control – Offset

Current control:

Homework: List of publications, Group project and presentation [up to 40%]

Classwork: Case, Discussion, Teamwork and presentation, Tests [up to 60%]

A vertical decorative bar on the left side of the slide, featuring a light blue background with a word cloud of tax-related terms in various shades of blue. The words include 'taxes', 'capital', 'economy', 'rate', 'sales', 'states', 'effect', 'stamp', 'see', and 'activity'.

International Taxation Objectives

In Theory

- comparative description of the taxation in different countries;
- the analysis of international tax competition and international tax harmonization.

In Practice

- the elimination of international double taxation;
- prevention of tax evasion at the international level;
- solving the problem of tax discrimination of international businesses.



Prerequisites

Corporate Finance

International Integration Processes

Economics of Globalization

Management

Learning Outcomes

- **Understanding** the financial aspects of the international taxation
- **Basic knowledge** of international tax principles for the most commonly used tax frames
- **Skills to analyze** problems in the international double taxation, transfer pricing and tax evasion
- **Competence to implement** methods to avoid double taxation
- **Experience in making** business decisions in connection with international taxation
- **Ability to conduct** business in compliance with international tax laws and regulations

International Taxation (course structure)

- International Taxation: an overview
- The problem of international double taxation of income in corporation management
- Methods to avoid double taxation
- Tax conventions and Double taxation agreements
- International tax planning and anti-abuse clauses

Recommended reading

Principles of International Taxation, Bloomsbury

Angharad Miller, Lynne Oats. - 4th edition (January 2014). International Taxation Handbook: Policy, Practice, Standards, and Regulation. Ed. By Colin Read and Greg N. Gregoriou, Elsevier, 2007.

Taxes and business strategy

Scholes M., Wolfson M., Erickson M., Maydew E., and Shevlin T., - Prentice Hall, New York, 2008.

Journals Database

Google Scholar

<http://scholar.google.com>

Microsoft Academic Research

<http://academic.research.microsoft.com>

Directory of Open Access Journals

<http://www.doaj.org>

ScienceDirect

<http://www.sciencedirect.com>

Research Papers in Economics (RePEc)

<http://repec.org/>

E-Recourses

Taxes in Europe Database

OECD Tax Database

Index of Economic Freedom

PricewaterhouseCoopers

WorldBank

Doing Business

Course Control

The course includes sessions of student presentations.

Assessments:

- individual assignments (case-studies, essays), examinations (which incorporate quizzes, short-answer questions, case and problem-based questions, multiple choice questions);
- group and individual projects.

Contacts

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