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%]
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

Taxes and business strategy
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

Baikal Institute of BRICS
664074, Irkutsk, Lermontov street № 83,
E-mail: admission@istu.edu
Phone: +7(3952) 40-52-15

Anna Kireenko ( lecturer )
E-mail: sw.tpk.rt@mail.ru
Skype: Anna Kireenko
Phone: +89025607900