

**MINISTRY OF FINANCE OF UKRAINE
STATE EDUCATIONAL-SCIENTIFIC ESTABLISHMENT
«THE ACADEMY OF FINANCIAL MANAGEMENT»**

ЗАТВЕРДЖЕНО:

Вченою радою ДННУ «Академія фінансового управління»

Протокол № 11 від 27 вересня 2022 р.



Віце-президент ДННУ «Академія
фінансового управління»

О. О. Любіч

WORKING PROGRAMME OF EDUCATIONAL DISCIPLINE

Transfer pricing

Level of higher education	Third (educational and scientific) level of higher education
Area of knowledge	05 Social And Behavioral Sciences 07 Management and administration
Speciality	051 Economics 071 Accounting and taxation 072 Finance, banking and insurance
Educational-scientific programme	Economics Accounting and taxation Finance, banking and insurance
Discipline's type	Selective

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Автор:

Кучерява Мар'я Василівна – кандидат економічних наук, завідувач Центру впровадження результатів фінансово-економічних досліджень ДННУ «Академія фінансового управління».

Рецензенти:

Корнеєва Юлія Володимирівна – д.е.н., завідувач відділу макроекономічного регулювання та міжнародних економічних відносин НДФІ ДННУ «Академія фінансового управління», гарант ОНП «Економіка» (доктор філософії),

Олійник Яна Вікторівна – д.е.н., доцент, директор Інституту післядипломної освіти ДННУ «Академія фінансового управління», гарант ОНП «Облік і оподаткування» (доктор філософії),

Олієвська Мирослава Григорівна – д.е.н., завідувач відділу бюджетних видатків соціальної сфери та економічного розвитку НДФІ, гарант ОНП «Фінанси, банківська справа та страхування» (доктор філософії).

Форма навчання —	очна (денна), заочна
Семестр —	3
Кількість кредитів ECTS —	3
Форма підсумкового контролю —	диференційований залік
Мова викладання —	англійська

Робочу програму розглянуто та схвалено на засіданні Інституту післядипломної освіти 01.09.2022 р., протокол № 9.

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INTRODUCTION

The objective of the discipline is to strengthen the theoretical and practical knowledge in taxation and to promote the formation of competences related to the understanding of modern issues in the field of methodological approaches to the preparation of the three-tiered approach to transfer pricing documentation (transfer pricing documentation (Local File), global transfer pricing documentation (Master File), Country-by-Country report) in accordance with the provisions of national legislation, taking into account the requirements of OECD documents.

The tasks of the discipline are acquiring the ability to produce new ideas, to solve problems of a methodological and practical nature in the field of taxation in particular transfer pricing.

Interdisciplinary connections. The discipline "Transfer Pricing" is based on the knowledge, skills and practical skills acquired in the process of studying the academic disciplines "Methodology and Organization of Scientific Research", "Scientific Project Management", "Accounting and Taxation Studies", "Mathematical Methods, Models and information technologies in accounting and taxation" and others.

1. THEMATIC PLAN OF THE EDUCATIONAL COMPONENT

90 hours (3 ECTS credits) are allocated to the study of the academic discipline "Transfer Pricing":

No	Name of theme	Number of hours			
		Full-time education form			
		Total	Including:		
Lectures	Practice		Individual work		
1	Transfer Pricing Theory	16	2	2	12
2	A three-tiered approach to transfer pricing documentation	20	2	2	16
3	International initiatives in the field of transfer pricing	18	2	2	14
6	Methodological and organizational issues of preparing Country-by-Country report in Ukraine	18	2	2	14
7	International automatic exchange of information for tax purposes	18	2	2	14
Total number of educational hours:		90	90	10	10
Total	hours	90			
	credits	3			

2. CONTENT OF THE EDUCATIONAL COMPONENT BY THEMES

1. Transfer Pricing Theory

The function of transfer pricing in Multinational entities (MNE). The concept of transfer pricing. Basic postulates of transfer pricing. Evolution of transfer pricing. The Arm's Length Principle" principle.

2. A three-tiered approach to transfer pricing documentation

BEPS (Base Erosion and Profit Shifting) Action Plan. Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI, OECD). Implementing the Minimum Standards of the BEPS Action Plan in Ukraine (Action 13 "Guidance on Transfer Pricing Documentation and Country-by-Country Reporting").

3. International initiatives in the field of transfer pricing

Experience of countries with developed economies in the field of implementation of transfer pricing requirements. International initiatives in transfer pricing (EU, OECD, UN). OECD Transfer Pricing Guidelines for Multinational Companies and Tax Authorities. Methodological recommendations for developing legislation in the field of transfer pricing aimed at harmonizing the approach used. UN Guidelines on Transfer Pricing for Developing Countries. UN Practical Manual on Transfer Pricing for Developing Countries.

4. Methodological and organizational issues of preparing Country-by-Country report (CbCR) in Ukraine

Ukrainian tax legislation in the area of CbCR. CbCR – Information flows. Specific aspects relating to the CbCR. CbCR's structure. Disclosure of specific information relating to the global allocation of the MNE's income, taxes paid and certain indicators of the geographic location of economic activity within the MNE group.

5. International automatic exchange of information for tax purposes

OECD Global Forum on Transparency and Exchange of information for the tax purposes. Accession of Ukraine to Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports (MCAA). Legislative basis for automatic exchange of information for tax purposes (MCAA, FATCA, Directive 2011/16/EU dated 15.02.2011; BEPS Actions (action 11, 12, 12, 14). Structure of data for e-storage and data transfer (XML Country-by-Country report).

3. PROCEDURE FOR CURRENT AND FINAL ASSESSMENT OF EDUCATIONAL ACTIVITIES' RESULTS

The educational discipline covers 7 topics according to the thematic plan, the content of which is worked out in lectures and individual classes. In order to determine the level of achievement of learning outcomes, a final test is provided. Assessment of knowledge of applicants in the discipline "Transfer pricing" is carried out based on the results of current control on a 100-point scale in the range from 0 to 100 points (inclusive).

Forms of control of the results of educational activities of PhD students and their assessment

Form of control	Maximum number of points
Answer at practical training	«5»*2=10
Essay	«5»*1=5
Report and Presentation	«5»*1=5
Individual task	«10»*1=10
Computer testing	«4»*5=20
Final work	50
Total:	100

The total final score cannot exceed 100 points. The conversion of data from a 100-point rating scale into a 5-point scale and a scale according to the ECTS system is carried out in the following order:

Learning outcomes assessment scale

Scale of the Academy, points	ECTS scale	National scale grade
90–100	A	excellent
85–89	B	good
75–84	C	
70–74	D	sufficient
60–69	E	
35–59	FX	fail- some more work required to pass
0–34	F	fail. It is necessary to repeat the study of the discipline

4. POLICY OF INTEGRITY

All individual tasks of the educational component are independently completed work. Only the results of one's own work are provided for evaluation. Works compiled by copying, transferring original texts without reference to sources, or composing text from original sources will be evaluated as "0 points". All works are checked for anti-plagiarism.

Test tasks are not copied and are performed independently, without the help of third parties.

5. INFORMATION ON LECTURER



Maria Kucheriava, PhD in Economics, head of the Center of implementation of the results of financial and economic studies, SESE “The Academy of Financial Management”.

e-mail: piven_maria@ukr.net

Google Scholar:

<https://scholar.google.com.ua/citations?user=7z2kVsIAAAAJ&hl=uk>

ID ORCID: 000-0003-2948-1234.

6. RECOMMENDED SOURCES

6.1 Legislation

1. Угода про асоціацію між Україною, з однієї сторони, та Європейським Союзом, Європейським співтовариством з атомної енергії і їхніми державами-членами, з іншої сторони: міжнародний документ від 27.06.2014.

2. Стратегія застосування міжнародних стандартів фінансової звітності в Україні: схвалена розпорядженням Кабінету Міністрів України від 24.10.2007 № 911-р.

3. Податковий кодекс України від 02.12.2010 № 2755-VI зі змінами.

4. Рекомендації з реалізації Плану дій з BEPS (мінімальні стандарти).

URL:

[https://mof.gov.ua/storage/files/2017_Roadmap_BEPS_UKRAINE_ua\(1\).pdf](https://mof.gov.ua/storage/files/2017_Roadmap_BEPS_UKRAINE_ua(1).pdf)

5. Про затвердження форми та Порядку заповнення Звіту в розрізі країн міжнародної групи компаній: наказ Міністерства фінансів України від 14.12.2020 № 764. URL: <https://zakon.rada.gov.ua/laws/show/z0155-21#Text>

6. Про внесення змін до форми та Порядку складання Звіту по контрольовані операції: наказ Міністерства фінансів України від 31.12.2020 № 841. URL: <https://zakon.rada.gov.ua/go/z0302-21>

7. Про затвердження форми та Порядку складання Звіту про контрольовані операції: наказ Міністерства фінансів України від 18.01.2016 № 8. URL: <https://zakon.rada.gov.ua/laws/show/z0187-16#Text>

8. Про затвердження Узагальнюючої податкової консультації щодо заповнення Повідомлення про участь у міжнародній групі компаній: наказ Міністерства фінансів України від 20.08.2021 № 479. URL: <https://zakon.rada.gov.ua/rada/show/v0479201-21#Text>

9. BEPS 2015 Final Reports. URL: <https://www.oecd.org/ctp/beps-2015-final-reports.htm>.

10. OECD (2019). Country-by-Country Reporting XML Schema: User

Guide for Tax Administrations. URL: <https://www.oecd.org/tax/beps/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations-june-2019.pdf>

11. Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC. URL: <https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A32011L0016>.

12. OECD (2013). Action Plan on Base Erosion and Profit Shifting. URL: <https://www.oecd.org/ctp/BEPSActionPlan.pdf>.

13. OECD (2019). Guidance on the Implementation of Country-by-Country Reporting: BEPS Action 13. URL: <https://www.oecd.org/ctp/guidance-on-the-implementation-of-country-by-country-reporting-beps-action-13.pdf>

14. OECD (2020). Signatories and parties to the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting. URL: <https://www.oecd.org/tax/treaties/beps-mli-signatories-and-parties.pdf>.

15. OECD (2017). Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations. URL: <https://www.oecd.org/tax/transfer-pricing/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm>.

16. UN (2021). Practical Manual on Transfer Pricing for Developing Countries. Official website. URL: https://www.un.org/development/desa/financing/sites/www.un.org.development.de.sa.financing/files/2021-04/TP_2021_final_web%20%281%29.pdf.

6.2 General sources

1. Actual problems of financial management: global trends and national practice / edited by T. I. Iefymenko; SESE "Acad. Fin. management". - Kyiv, 2018. - 496 p. ISBN 978-617-7509-07-2,

2. Public finance management: fiscal rules, risks, international standards / edited by T. I. Iefymenko; SESE "Acad. Fin. Management". - Kyiv, 2019. - 496 p.

6.3 Additional sources

1. Oliynyk Y. Assessment of Ukraine's readiness for international automatic exchange of information for tax purposes / Y. Oliynyk, M. Kucheriava // Фінанси України. - 2021. - № 2. - С. 85-97.

2. Svyrydenko M. Institutional provision of preparation of transfer pricing documentation: international experience and directions for development in Ukraine / M. Svyrydenko, M. Kucheriava // Фінанси України. - 2021. - № 12. - С. 99-113.

3. Oliynyk Y. Confidentiality of tax information subject to automatic exchange: imperatives of ensuring / Y. Oliynyk, N. Chukhraieva // Фінанси України. - 2022. - № 2. - С. 99-116.

4. Chukhraieva N. Automatic international exchange of tax information: features of the preliminary conditions of implementation in Ukraine during the

wartime / N. Chukhraieva, Y. Oliynyk // Фінанси України. - 2022. - № 5. - С. 102-114.

5. Kravtsova A. (2020). Functional analysis: what is its importance and essence for the purposes of Transfer Pricing? URL: <http://www.visnuk.com.ua/uk/news/100018851-funktsionalniy-analiz-u-chomu-yogo-vazhlyvist-ta-sutnist-dlya-tsiley-ttsu>.

6. Buettner, T., Krause, M. (2020). Fiscal equalization as a driver of tax increases: empirical evidence from Germany. *Int Tax Public Finance*. <https://doi.org/10.1007/s10797-020-09610-9>.

7. Casley A. (2020). United Kingdom - Transfer Pricing, Country Tax Guides IBFD.

8. Cnossen, S. (2018). Corporation taxes in the European Union: Slowly moving toward comprehensive business income taxation?. *Int Tax Public Finance* 25, 808–840. <https://doi.org/10.1007/s10797-017-9471-2>.

9. Cools M., Rossing J.C.P. (2020). International Transfer Pricing: MNE Dependency on Knowledge of External Tax Consultants. *Journal of Management Accounting Research*. <https://doi.org/10.2308/JMAR-19-061>.

10. Escaut, P. (2020). France - Transfer Pricing, Country Tax Guides IBFD.