



COIL proposal

Title of COIL Project

Comparison of tax systems and developing intercultural behavior on 2023

Partner information

Name lecturer/professor:	Kateřina Krzikallová	Monique Sterk
University:	VSB – Technical university of Ostrava	Amsterdam University of Applied Sciences
City & Country:	the Czech Republic	Netherlands
Department and/or Program:	Accounting and Taxes	Accounting
Module:	Indirect Taxes B	Taxes
Number of students in module:	6	8
Level (year) of module:	5	2
Number of ECTS/credits:	--	--
Weight of COIL deliverables in ECTS/credits:	--	--
Have you taken a COIL training? If so, when? If not, are you interested?	Yes, 2021-2023	Yes, 2021
Is this a new project or a repeating project?	new	new
Type of course/ module (face-to-face, fully online, or hybrid)	fully online	fully online





COIL project internationalised learning outcomes (1-3 only)

Upon completion of this project, students will be able to:

- Communicate/interact with students from a foreign country both on professional and leisure topics (intercultural behaviour).
- Understand the principle of income tax application in the foreign, participating country
 - (this includes: calculating and comparing income tax burden of both of the countries in similar situations).
- Improve (business) English skills.

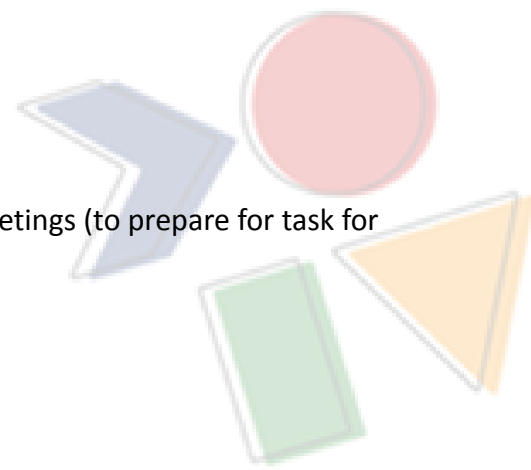
Description of the deliverables i.e. collaborative task and/or other student collaboration

- There will be held a meeting with students in the university to explain the rules of intercultural communication: before the start of this COIL.
- The first online meeting with all the participants from both of the countries include the explanation of functions of the platform, e.g. how to share their presentation
- The teachers will be ready to help students with using the tools with the platform
- Each online lecture will start with icebreaking discussion
- Presentation of differences between tax systems in the Czech Republic and Netherlands
- Preparation of case studies, comparison of tax burden in the Czech Republic and Netherlands

Start and end date of modules plus proposed COIL project start and end dates

- **1st meeting - 6th of February, 2023**
- **2nd meeting – 23rd of February, 2023**
- **3rd meeting - 6th of March, 2023**

In between – students requested to organize at least three interim meetings (to prepare for task for the 2nd and 3rd meeting)





COIL PROJECT PLAN

Title of COIL Project

Comparison of tax systems and developing intercultural behavior

Partner nr.1

Name:	Kateřina Krzikallová
Institution, City, Country:	VSB – Technical University of Ostrava, the Czech Replic
Department and/or Program:	Accounting and Taxes/Accounting and Taxes
Module:	Indirect Taxes B
Number of students in module:	6

Partner nr.2

Name:	Monique Sterk
Institution, City, Country:	Amsterdam University of Applied Sciences, Netherlands
Department and/or Program:	Accounting/ Finance Tax and Advice
Module:	Taxes
Number of Students in Module:	8





Language(s) of instruction at each institution

English

Primary language(s) of most students in each course

Czech, Slovak, Dutch

Language of student collaboration

English

Type of module (face-to-face, fully online, or hybrid)

fully online

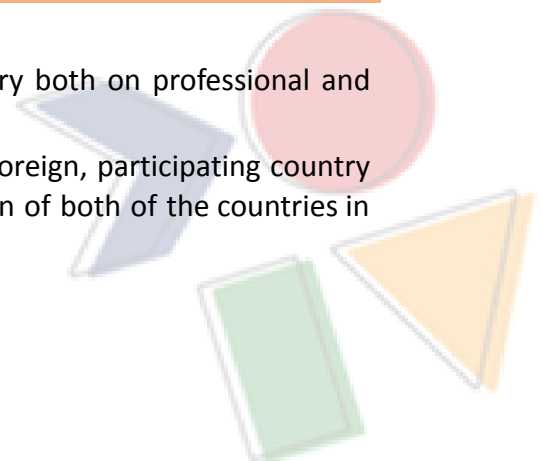
COIL project start and end dates

- 1st meeting - 6th of February, 2023
- 2nd meeting – 23rd of February, 2023
- 3rd meeting - 6th of March, 2023

COIL project internationalised learning outcomes (1-3 only)

Upon completion of this project, students will be able to:

- communicate/interact with students from a foreign country both on professional and leisure topics (intercultural behaviour),
- understand the principle of income tax application in the foreign, participating country (this includes: calculating and comparing income tax burden of both of the countries in similar situations),





- improve (business) English skills.

9. PRE-COIL: Description of how lecturers will prepare students for their COIL (e.g. intercultural communication, interdisciplinary collaboration, and/or technological support)

- There will be held a meeting with students in the university to explain the rules of intercultural communication: before the start of this COIL.
- The first online meeting with all the participants from both of the countries include the explanation of functions of the platform, e.g. how to share their presentation
- The teachers will be ready to help students with using the tools with the platform
- Each online lecture will start with icebreaking discussion

Description of icebreaker activity

At the first lecture

- Short introduction of all the students and teachers
- Why did the students decided to take part in the COIL
- What they expect from the participation in the COIL project
- If the students have some fears or if they need any help
- Foreign experience
- Discuss the expected intercultural differences

Next lectures, e.g.

- Hobbies and sports
- Pets and animals
- Weather





- Plans for weekend or holidays
- Professional plans

Description of the collaborative task and/or other student collaboration

Week 1:

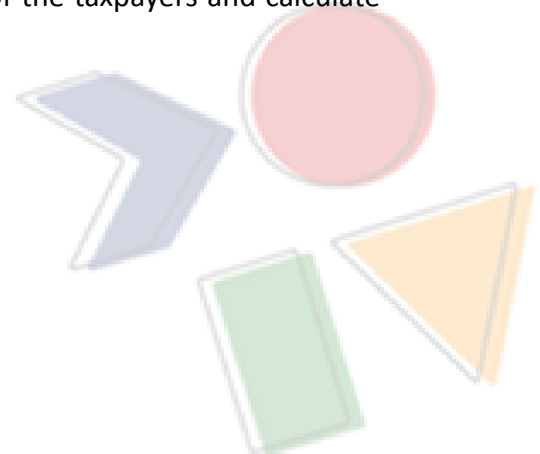
- Preparation: intercultural behaviour.
- After the introduction and explanation, they start to work on:
 - They will focus on individual taxation (PIT). They will start with PIT and let them explain the difference between the systems.

Week 2:

- Ice breaker and groups inform each other on what they already discovered in the differences between the tax systems.
- They will have a description of the task (detailed description of example – various sources of income and expenditures, resp. expenses) and their task will be to calculate a tax liability of the individual in conditions of the Czech Republic and Netherlands
- They should meet in the groups several times by MS Teams or other platform or communicate by e-mail
- At the first individual meeting they should divide the income according to the sources (in the Czech Republic – activities e.g. PIT - business income or rent income, in the Netherlands in the boxes and introduce the rules to the foreign group of students,
- Then they can prepare calculations and discuss the differences in application of income taxes
- In the next meeting they can discuss the final tax liability of the taxpayers and calculate the tax burden

Week 3:

Presentations of their findings.





Resources students will use

professional web sites, e.g.

www.belastingdienst.nl

www.ibfd.org

www.financnisprava.cz

http://ec.europa.eu/taxation_customs/

www.oecd.org/tax/

books, e.g.

AGIANNI, Vasiliki et al., eds. European Tax Handbook 2022. 33rd ed. Amsterdam: IBFD, 2022. 1383 p. ISBN 978-90-8722-760-9.

Technology choices for COIL collaboration

Synchronous - MS Teams or other platforms

Asynchronous – internet, MS office tools, e-mail or Whats up, Messenger according the individual students team preferences, google.docs.

Description of how the collaboration task(s) are graded (common rubric/ formative or summative assessment)



Presentation of tax system (Netherlands, Czech Republic) – max. 10 points

Case studies (calculation and presentation of results) – max. 10 points

Final scores depend on the percentage of total points (out of max. 20)

- 90-100% - (A) excellent
- 80-90% - (B) very good
- 70-80% - (C) good
- 60-70% - (D) satisfactory
- 50-60% - (E) sufficient
- less than 50% - (F) fail

Description of student reflection

- most of students agreed that the COIL experience will enhance their professional carrier
- the course gave them a broader view on taxes and the tax systems worldwide
- they made new friends, it was very interesting for them to know participants country, their habits and taxes
- *sometimes there was a problem with students' technical equipment at the beginning there was a problem with meeting deadlines for tasks in the group*

Lessons learned

1. Finding dates that worked for everyone involved in the joint meetings was challenging. The fact that the VSB-TUO semester began later gave them an edge because most of their meetings were held during the exam period.
2. The majority of the Amsterdam University of Applied Sciences students and the teacher were in a classroom together, which occasionally led to noise issues and made it challenging for them to locate a separate space for working in separate groups. Conversely, the students and teacher from the VSB – Technical University of Ostrava joined the meetings individually on their notebooks.



3. The icebreakers were highly effective, and students felt more comfortable talking to one another.
4. During the COIL, the teachers had to communicate with each other regularly. Specifically, to organize students' individual group activities. While some groups required assistance, others were outstanding and highly engaged. The students were adaptable in how they used platforms during individual group meetings; some of them set up their own teams on Microsoft Teams platform, or they shared case study data via email or WhatsApp.
5. The group of students from AUAS were in there were in their second year of bachelor studies while students from the VSB -TUO were in their second year of their master's study, which was a little bit challenging. The teachers agreed that next time they would try to involve students with comparable experience in the topic.
6. The COILs duration was appropriate.

The teachers agreed to further cooperation after giving the activity very positive evaluation.

