

**USING INTERACTIVE METHODS IN TEACHING THE TOPIC OF PROFIT TAX RATES,
CALCULATION, AND PAYMENT PROCEDURE**

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ABSTRACT

This article explores the application of interactive teaching methods for effectively conveying the topic of profit tax rates, calculation, and payment procedures to university students. Alongside theoretical foundations, practical approaches such as problem-based learning, brainstorming, clustering, and SWOT analysis are analyzed for their effectiveness in enhancing student engagement and learning outcomes.

Keywords: Profit tax, interactive methods, tax rate, teaching effectiveness, higher education, tax accounting, SWOT analysis, problem-based learning.

INTRODUCTION

A well-structured and effective tax policy is a crucial factor in ensuring the development and stability of Uzbekistan's economy. Among the various types of taxes, profit tax plays a key role as a primary source of state budget revenue and serves as a significant indicator of the financial stability and economic efficiency of business entities. Therefore, comprehensive and in-depth understanding of this topic is essential in higher education institutions that offer instruction in economics, finance, and taxation.

Proper comprehension and practical application of profit tax rates, calculation methods, and payment procedures are fundamental for accurate financial reporting by legal entities, adherence to tax legislation, and the lawful regulation of tax relations between the state and entrepreneurs. Due to the complexity and multifaceted nature of this subject, students may face challenges during the learning process. For this reason, unlike traditional lecture-based teaching, the use of interactive methods serves as an effective tool for deepening students' understanding, encouraging independent thinking, and developing practical skills.

Modern education emphasizes not only the transmission of theoretical knowledge but also student engagement, critical thinking development, teamwork, and the ability to solve real-world economic problems. Interactive teaching methods are designed to fulfill these objectives and contribute to a more effective, engaging, and practically oriented educational process.

Profit tax is one of the most significant components of the taxation system, representing a mandatory payment levied on the net income of legal entities. It enables the state to finance the national budget and allocate resources for the development of necessary infrastructure and services that promote sustainable economic growth. At the same time, profit tax is a vital instrument for encouraging business efficiency, ensuring equitable tax burdens, and increasing state revenues.

Theoretically, profit tax encompasses both economic and legal elements, drawing from tax legislation, financial theory, and accounting principles. The procedures for determining tax rates, calculation methodologies, and payment processes are regulated by legal documents such as the Tax Code of the Republic of Uzbekistan and related normative acts. Therefore,

students must master not only economic concepts but also legal requirements to fully understand the topic.

Profit tax rates must reflect the specific characteristics of different sectors of the economy. For instance, tax relief is available for small businesses, and incentives are granted to investment projects to stimulate economic growth. The dynamics of tax rates and their practical application serve as key indicators in the formulation of financial strategies and the analysis of tax policies.

The educational significance of this topic is substantial. By thoroughly mastering profit tax rates and calculation methods, students are better prepared for professional roles in finance, auditing, tax accounting, and management. Understanding taxation procedures contributes to the accurate and timely calculation and payment of taxes, thereby strengthening the relationship between the state and the business sector. Given the topic's complexity, an approach that goes beyond theory and focuses on real-world applications through interactive methods is essential for an effective learning experience. Interactive teaching methods—including problem-based scenarios, group discussions, and practical tasks—reinforce students' knowledge and foster analytical thinking skills. These methods are instrumental in preparing highly qualified financial professionals in Uzbekistan.

In this context, a deep study of the theoretical foundations of profit tax rates, their calculation, and payment procedures provides the basis not only for knowledge acquisition but also for practical skill development, which plays a critical role in the sustainable development of Uzbekistan's economy.

Modern education demands increased student engagement, the development of independent thinking, and the ability to apply learned concepts in practice. Traditional lecture-based teaching often renders students passive listeners. Therefore, improving the quality of education and promoting active participation necessitate the adoption of interactive teaching methods.

Interactive methods transform the conventional information exchange between students and instructors into an active dialogue. They enable students to become active participants in the learning process rather than passive recipients. These methods also foster critical thinking, discussion of diverse viewpoints, and effective teamwork.

In teaching complex economic concepts like profit tax, interactive methods offer the following benefits:

Deeper Understanding: Encouraging independent inquiry, questioning, and reasoned argumentation enhances students' grasp of tax rates, calculation techniques, and payment processes.

Development of Practical Skills: Applying theoretical knowledge to real-life financial situations improves students' problem-solving and decision-making abilities.

Individual and Group Work: Through independent and collaborative activities, students develop communication, collaboration, and peer-learning skills.

Various interactive methods can be effectively applied in teaching profit tax, each offering unique advantages:

Problem-Based Analysis: Engaging students in real or semi-real scenarios, such as analyzing a company's profit and tax reports, enhances practical decision-making skills.

Brainstorming: Collective idea generation fosters creativity and deeper insights into the rationale and economic role of profit tax rates.

Clustering: Grouping related concepts visually helps students recognize interconnections and simplifies complex information.

SWOT Analysis: Evaluating the strengths, weaknesses, opportunities, and threats of the tax system nurtures systematic and critical thinking abilities.

Role-Playing and Simulations: Enacting interactions between taxpayers and tax authorities equips students with real-world application of legal requirements.

The integration of interactive methods in Uzbekistan's higher education system yields numerous positive outcomes:

- ✓ **Improved Quality of Education:** Students develop a more profound and lasting understanding of the material.
- ✓ **Increased Engagement and Motivation:** Interactive learning sustains interest and enthusiasm.
- ✓ **Enhanced Social Skills:** Collaboration, communication, and idea-sharing are actively developed.
- ✓ **Practical Readiness:** Students are better equipped to handle real-world professional challenges.

These methods not only raise the level of knowledge but also promote independent thinking, knowledge creation, and teamwork. Therefore, adopting interactive approaches in teaching vital economic topics like profit tax aligns with modern educational standards and significantly enhances the effectiveness of the learning process.

Setting clear learning outcomes and establishing a robust assessment system are crucial in increasing the efficiency of teaching the topic of profit tax rates, calculation, and payment procedures. Learning outcomes specify the knowledge, skills, and competencies students should acquire by the end of the course. Assessment criteria determine how these outcomes are measured and evaluated.

Assessment should not only verify students' knowledge but also encourage learning, identify areas for improvement, and support continuous enhancement of the educational process. Hence, assessment must be objective, fair, and transparent. When using interactive methods, assessment becomes more process-oriented, focusing on participation, discussion, and the demonstration of practical skills. This contributes significantly to improving the quality of education. The topic of profit tax rates, calculation, and payment procedures plays a central role in the academic programs of finance and economics departments in higher education.

institutions. It not only encompasses a set of theoretical knowledge but also ensures students acquire practical skills and a solid understanding of tax legislation.

CONCLUSION

In conclusion, employing interactive teaching methods for the topic of profit tax rates and calculation not only enhances students' knowledge and skills but also fosters independent and analytical thinking. This, in turn, plays a crucial role in ensuring the sustainable development of Uzbekistan's economy and the effective implementation of its financial policies.

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