

Subject card

Subject name and code	Taxation, PG_00119452						
Field of study	Economics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Optional subject group		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			3.0		
Learning profile	academic	Assessment form			credit		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		mgr Agnieszka Wentk				
	Teachers		mgr Agnieszka Wentk				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	14.0	0.0	0.0	0.0	14
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	14		0.0		0.0	14
Subject objectives	To familiarize the student with the tax system applicable in national law and the EU						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_U05] uses (legal, professional, ethical) normative systems and can effectively solve complex economic and social problems using them	knowledge of tax issues	[SU6] demonstration of practical skills
	[EKONMU2_W02] has an in-depth knowledge of various types of existing economic entities and organisations as well as an extended knowledge of public institutions	analysis of practical economic and social situations in the field of finance and taxes	[SW1] oral statement/ conversation/discussion
	[EKONMU2_W03] has an in-depth knowledge of relations between economic phenomena, entities and organisations as well as public institutions functioning in the national, international and intercultural spheres	analysis of practical economic and social situations in the field of finance and taxes	[SW1] oral statement/ conversation/discussion
	[EKONMU2_U08] can independently analyse economic and social phenomena and processes, and can perform a theoretically deepened assessment of such phenomena, using appropriately selected research method	strengthening the student's analytical skills	[SU5] implementation of a problem task
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	analysis of practical examples from business activities	[SU5] implementation of a problem task
	[EKONMU2_K06] is ready to observe and develop in his/her professional life principles of business ethics and corporate social responsibility, respect others, be loyal to their employer, taking into account changing social needs.	ability to use acquired knowledge in social and economic life	[SK1] oral statement/conversation/discussion
	[EKONMU2_K05] correctly identifies, diagnoses and solves dilemmas and alternative solutions related to the profession	strengthening the student's analytical skills	[SK8] observation of student's independent or team work
	[EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres	analysis of practical economic and social situations in the field of finance and taxes	[SW1] oral statement/ conversation/discussion
[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	knowledge of the principles of tax law	[SW1] oral statement/ conversation/discussion	
Subject contents	<p>1. Corporate income tax - entity, subject and scope of taxation, taxpayers' obligations, tax system and tax refunds, administrative procedures</p> <p>2. VAT - entity, object and scope of taxation, tax system, exemptions, administrative procedures</p> <p>3. Excise tax - subject and object of taxation, tax system, administrative procedures</p>		
Prerequisites and co-requisites	Knowledge of the functioning of entities in economic life		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written assessment with grade	51.0%	100.0%

Recommended reading	Basic literature	<p>1. ACCA training materials.</p> <p>2. Tax law with cases and questions, ed. P. Borszowski, Wolters Kluwer, Warsaw 2020.</p> <p>3. G. Szczodrowski, J. Kempa, Transformation of the Polish tax system in 1989-2021, Wydawnictwo University of Gdansk, Gdansk 2021.</p> <p>4. Tax laws and comments.</p>
	Supplementary literature	<p>1. G. Szczodrowski, Polish tax system, PWN, Warsaw 2007.</p> <p>2. G. Szczodrowski, Taxation of income from work in Poland - from progression to flat tax? [in:] Transformation after years, ed. E. Adamowicz, C.H. Beck, Warsaw 2010.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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