

Subject card

Subject name and code	Basis of Tax System and Indirect Taxes, PG_00124759						
Field of study	Finance and Accounting						
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 Subject group related to scientific research in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	1	ECTS credits			7.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Zakład Rachunkowości Finansowej -> Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Bucior				
	Teachers		dr Grzegorz Bucior				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	0.0	0.0	0.0	30
	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	30		30.0		115.0	175
Subject objectives	The aim of the lecture is to familiarize the listener with the structure and functioning of the tax system in Poland, with particular emphasis on issues related to such elements of the system as tax subjectivity, tax liability, tax authorities and criminal and fiscal liability. Another goal is to present issues related to the taxation of entrepreneurs with indirect taxes, in particular VAT. After completing the course, the student will be prepared to properly recognize, evaluate and settle VAT and excise tax obligations. Such knowledge and skills are necessary when performing the accounting profession and running a business.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	The student applies the principles of ethics in the tax system and takes actions to comply with these principles and resolves dilemmas related to the profession.	[SK4] test/exam - oral or written
	[FiRMU2_U07] The student knows how to independently propose solutions to specific problems in the field of finance and accounting based on accepted criteria and lead to decisions in this area.	The student is able to independently propose solutions to specific problems in the field of VAT taxation based on the assumed criteria.	[SU5] implementation of a problem task
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student uses the acquired knowledge to solve problems in the field of finance and accounting arising in business practice, being aware of the limitations of the usefulness of the knowledge used.	[SU4] test/exam - oral or written
	[FiRMU2_K03] Communication: - the student can present his/her view/ issue in a way that others can understand, - courageously (but prudently) expresses his opinion, is not afraid to ask questions, - can participate culturally in the discussion, - can give constructive criticism, - can communicate on specialized topics in finance and accounting with a diverse audience.	The student is able to present his/her view and opinion on specialized topics in the field of taxes, finance and accounting in an understandable way to a diverse audience.	[SK1] oral statement/conversation/discussion
	[FiRMU2_W02] The student has an extended and organized knowledge of various types of economic structures and institutions and the changes occurring in them, particularly the banking system, insurance system, tax system, financial markets, and organization of the public finance system and private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	The student has extended and structured knowledge of various types of economic structures and institutions, in particular within the tax system, and knows the mutual relations between these structures and institutions.	[SW4] test/exam - oral or written
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	The student uses selected standards and rules to solve in-depth problems in the field of taxes and accounting, in particular those related to VAT.	[SU4] test/exam - oral or written
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	The student has in-depth knowledge of legal, organizational, moral and ethical norms and rules in the field of taxes and accounting, in particular regarding VAT.	[SW4] test/exam - oral or written

Subject contents	<p>1) Tax as an economic phenomenon and a legal institution: the concept of tax, fees and surcharges, tax and insurance premium, elements of tax structure, constant and variable features of tax, functions of taxes and taxation</p> <p>2) Tax law in the Polish legal system: features of tax law as an independent branch of law, sources of tax law in Poland, substantive and formal tax law, division and characteristics of taxes in Poland, Polish tax system and other tax jurisdictions</p> <p>3) Tax liabilities: tax obligation and tax liability, methods of extinguishing tax liabilities (effective and ineffective), tax payment, limitation period, tax overpayment, reliefs in repayment of tax liabilities, declarations, information and tax returns</p> <p>4) Tax procedures: parties to the proceedings, stages of the proceedings, remedies in tax proceedings, individual interpretations in tax law</p> <p>5) Tax responsibility: ethical approach to taxation, tax avoidance and tax evasion, penalties for violating tax regulations</p> <p>6) The essence of VAT: origins of VAT, VAT rules, Community and national regulations</p> <p>7) VAT structure: subjective scope of VAT, objective scope of VAT: tax base, tax rates, tax moment, tax obligation and tax liability.</p> <p>8) Rules of registration for VAT purposes: obligation to register as a VAT payer, procedure for registering a VAT payer, rules for deregistering a VAT payer,</p> <p>9) Determining input and output VAT and VAT settlements with the Tax Office: principles of valuation of goods and services, application of the right to deduct VAT, valuation of output VAT, VAT correction for unpaid payments, determining the amount to be paid/refunded/transferred</p> <p>10) Tax and accounting VAT records and reporting: accounting records of taxable transactions, special tax records</p> <p>11) VAT documentation and tax reporting: invoice and other source documents, documentation of cross-border deliveries, declarations and tax information</p> <p>12) Excise tax: subjective scope, objective scope, tax warehouse and other specific settlements related to excise tax, recording and reporting obligations in the field of excise tax</p> <p>13) Customs: subjective scope, objective scope, customs procedures and documentation and recording rules related to customs charges</p>		
Prerequisites and co-requisites	<p>Knowledge of financial accounting issues, ability to prepare a statement of turnover and balance, ability to prepare basic elements of financial statements (balance sheet, profit and loss account), knowledge of financial reporting principles, ability determining the financial result for accounting purposes, knowledge of basic concepts and principles of the financial system.</p>		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam test	51.0%	100.0%
Recommended reading	Basic literature	<p>Hanna Litwinczuk i in., Prawo podatkowe przedsiębiorców, LEX a Wolter Kluwer, Warszawa 2017</p> <p>Janusz Zubrzycki, Leksykon VAT, Unimex, Wrocław 2020</p>	
	Supplementary literature	<p>Ewa Sokołowska-Strug, Leksykon VAT, C.H. Beck, Warszawa 2019</p> <p>Katarzyna Judkowiak (red.), Halina Lebrand (red.), Justyna Pomorska, VAT 2019. Komentarz dla praktyków, ODDK, Gdańsk 2019</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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