

Subject card

Subject name and code	Direct Taxes and Social Security, PG_00124903						
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	2	ECTS credits			5.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Cyprian Kotyla					
	Teachers	dr Cyprian Kotyla					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	15.0	0.0	0.0	0.0	45
	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	45		19.0		61.0	125
Subject objectives	The aim is to provide knowledge in the field of tax law in relation to issues related to direct taxes. The listener will be prepared to correctly determine tax liabilities and use legal and tax institutions to legally reduce the tax burden. This type of knowledge and skills are useful when performing the profession of an accountant, manager, as well as when 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.	Knows the principles of business ethics and understands the necessity compliance with the law	[SK1] oral statement/conversation/discussion [SK4] 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.	Has elementary knowledge of law, including the scope of industrial property protection and copyright	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[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.	Knows the basic concepts of substantive tax law	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[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.	Knows the basic principles of taxation of business activity	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[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.	Has advanced and structured knowledge of the tax law system	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	Notes the need to improve knowledge in the field of tax law	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
Subject contents	1. CIT 2. PIT 3. Social and health insurance contributions 4. Introduction to other direct taxes		
Prerequisites and co-requisites	The student should know the content included in the course syllabus: "Fundamentals of the tax system and indirect taxes" and "Financial accounting"		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam	51.0%	100.0%

Recommended reading	Basic literature	<p>1. Litwinczuk H. i in., Prawo podatkowe przedsiębiorców, LEX a Wolter Kluwer, Warszawa (wyd. najnowsze).</p> <p>2. Zubrzycki J., Leksykon VAT, Unimex, Warszawa (wyd. najnowsze)</p> <p>3. A.Wacławczyk Podatek dochodowy od osób prawnych. Komentarz.,CH. Beck (wyd. najnowsze)</p> <p>4. Podstawowe ustawy materialnego prawa podatkowego (PIT, CIT, PCC, SD, PiOL)</p>
	Supplementary literature	<p>1. Gomułowicz A. Małecki J., Podatki i prawo podatkowe, LexisNexis, Warszawa, (wyd. najnowsze)</p> <p>2. M. Duda, J. Gorąca-Paczuska, J. Marusik, red. H. Dzwonkowski, Egzamin na doradcę podatkowego. Pytania otwarte, C.H. Beck, (wyd. najnowsze).</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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