

Subject card

Subject name and code	Taxes in business - lecture, PG_00136465						
Field of study	Administration						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2026/2027		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	5		ECTS credits		3.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Drywa				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	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	20		0.0		55.0	75
Subject objectives	To familiarise the student with the tax regulations that are key for business purposes .						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[ADMINL3_KK03] He/she is ready to take up professional challenges, takes trouble and shows persistence in the implementation of individual and team activities in the field of administration		Students are equipped to tackle basic professional challenges relating to tax issues associated with running a business, and to carry out tasks in this area – both individually and as part of a team – in a responsible manner.		[SK5] implementation of a problem task		
	[ADMINL3_UK03] He/she has the ability to prepare a typical letter and a speech in Polish and a foreign language related to administrative work		The student is able to draft formal documents relating to tax law.		[SU5] implementation of a problem task		
	[ADMINL3_WG03] The graduate has fundamental knowledge about relations between structures and institutions of public administration		The student has a basic understanding of the tax obligations associated with running a business.		[SW5] implementation of a problem task		
	[ADMINL3_UW02] He/she uses fundamental theoretical knowledge in the field of administration and the related fields and academic disciplines to analyze and interpret issues connected with administration in its broad sense		The student is able to apply basic knowledge of tax law to analyse and interpret tax issues relating to the running of a business.		[SU5] implementation of a problem task		
Subject contents	1. The shape of tax regulations and their impact on business decisions. 2. Taxation of business income (taxation of individual activities, taxation of companies and their partners). 3. Taxation of turnover (tax on goods and services, tax on civil law activities). 4. local government taxes in business activities.						
Prerequisites and co-requisites	none						

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	problem-based task	51.0%	100.0%
Recommended reading	Basic literature	H. Litwinczuk (red.), Prawo podatkowe przedsiębiorców, Warszawa [ostatnie wydanie] 2. A. Mariański (red.), opodatkowanie działalności gospodarczej w Polsce, Warszawa [ostatnie wydanie]	
	Supplementary literature	J. Gliniecka (red.), Law: The Basic Concepts. Financial Law, Gdańsk-Warszawa [ostatnie wydanie]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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