

Subject card

Subject name and code	Taxes in business - lecture, PG_00143010						
Field of study	Law						
Date of commencement of studies	October 2022		Academic year of realisation of subject		2025/2026		
Education level	uniform Master's studies		Subject group		Optional subject group		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	4		Language of instruction		Polish		
Semester of study	7		ECTS credits		2.0		
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	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		40.0	50
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
	[PRAWOJ5_KO04] The graduate is ready to prepare own projects connected with the creation, application and interpretation of legal regulations, including projects co-financed by the European Union's funds	The student understands the necessity of bearing public burdens, the need to adopt lawful taxation attitudes and at the same time promote them socially.	[SK1] oral statement/conversation/discussion [SK8] observation of student's independent or team work
	[PRAWOJ5_UO11] He/she can work well in a team and can coordinate the team's work when solving legal problems, interpreting legal acts, and preparing written or oral opinions on a matter.	The student takes an active part in analyzing cases and solving tax problems and is able to interact with the team in this regard.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PRAWOJ5_WG03] He/she demonstrates deepened knowledge about the political system in Poland, about individual authorities with particular consideration of legislative authority and the judiciary,	The student understands the principles of tax authority. He knows the structure of tax administration and administrative judiciary.	[SW5] implementation of a problem task
	[PRAWOJ5_UW06] The graduate is able to assess the usefulness of typical procedures and good practice in the implementation of tasks connected with various spheres connected with law and related fields	Students will be familiar with the principles of taxation of economic activity, including that conducted in the form of a company; they will be able to choose the form of taxation and the application of tax allowances and exemptions.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[PRAWOJ5_UW05] He/she can observe and analyze moral, ethical and legal dilemmas in professional work	The student identifies the main tax problems related to business and is able to determine their consequences.	[SU5] implementation of a problem task
	[PRAWOJ5_WG08] He/she has deepened knowledge of sources of Polish law, its changes and processes of law formation	The student is familiar with the sources of tax law, recognizes its changes and has knowledge in its formation.	[SW5] implementation of a problem task
	[PRAWOJ5_UW07] He/she has the skills in understanding and analyzing social phenomena and utilizing this analysis in his/her professional work.	Analyzes legal and factual events through the lens of tax consequences.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[PRAWOJ5_WG05] The graduate demonstrates systematic knowledge about the types of legal relations and the governing regularities	Student knows the basics of tax law theory, tax regulations in the field of business taxation, understands the nature of the legal-tax relationship.	[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report
	[PRAWOJ5_WG06] He/she has systematic knowledge about the man as the subject establishing social structures and principles of their operation and about the man as the individual operating in these structures	The student has a structured knowledge of the taxpayer as a subject of the legal and tax relationship. Identifies and understands the relationship between subjects, in particular, the problems of a business entity in the context of taxation of its activities.	[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[PRAWOJ5_WK11] The graduate has deepened knowledge of the principles of creating and developing basic forms of individual entrepreneurship.	Can identify the tax consequences of the entrepreneur's activities.	[SW5] implementation of a problem task
	[PRAWOJ5_UK08] The graduate has wide skills to prepare written works connected with the work of a lawyer in Polish and foreign language	Students are able to formulate simple tax letters, including filling out tax forms or preparing a legal opinion on tax law.	[SU3] text preparation/written work [SU5] implementation of a problem task [SU6] demonstration of practical skills
	[PRAWOJ5_UW04] He/she efficiently observes and analyzes moral, ethical and legal dilemmas in professional work	The student is equipped with the tools to find solutions to tax problems.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work

Course outcome	Subject outcome	Method of verification
[PRAWOJ5_UW03] The graduate demonstrates deepened skills of using complex theoretical points of view to analyze, interpret and plan strategies of legal activities; solves concrete problems connected with the creation, application and interpretation of legal regulations, anticipates the course of their solution and predicts the effects of planned activities	Ability to assess the tax consequences of economic events related to the Business activities.	[SU1] oral statement/conversation/discussion [SU5] implementation of a problem task [SU8] observation of student's independent or team work
[PRAWOJ5_KR05] He/she prepares responsibly to his/her work; can determine priorities in work and plan work appropriately	Student identyfikuje główne problemy podatkowe związane z prowadzeniem działalności gospodarczej i potrafi określić ich konsekwencje.	[SK5] implementation of a problem task [SK8] observation of student's independent or team work
[PRAWOJ5_WG09] He/she demonstrates deepened and systematic knowledge about the processes of changes of political systems and of individual authorities, as well as the consequences of these changes	Analyzes changes in tax law and their consequences for a given legal and tax situation.	[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report [SW5] implementation of a problem task
[PRAWOJ5_UK09] He/she demonstrates wide skills in preparing speeches in the field of law in Polish and foreign language	The student speaks in the discussion, is able to argue his view based on available sources.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report
[PRAWOJ5_KO03] He/she is prepared for active participation in groups, organizations and institutions connected with law, is also able to communicate with specialists and non-specialists in the field of law	The student participates in discussions, using specialized tax law terminology.	[SK1] oral statement/conversation/discussion
[PRAWOJ5_KR07] The graduate is ready to take up professional challenges, takes up efforts and is persistent in the implementation of individual and group activities in the creation, application or interpretation of legal regulations and related sciences	The student is aware of the importance of tax issues raised in the lecture in business practice. Understands the complexity of taxation issues.	[SK1] oral statement/conversation/discussion [SK5] implementation of a problem task
[PRAWOJ5_UW01] He/she has advanced skills in observation and interpretation of social phenomena, analyzes their connections with various areas, activity of legal science and the related disciplines	The student analyzes cases in the context of tax consequences; analyzes their connections with different areas, branches of law and related sciences	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
[PRAWOJ5_WK10] He/she understands and knows the basic concepts and principles of industrial property protection and copyright law, as well as understands the need for proper protection of intellectual property and managing its resources	Can identify sources of income that are subject to taxation.	[SW5] implementation of a problem task
[PRAWOJ5_WG02] He/she knows wide terminology and concepts in the scope of law and connected disciplines	The student uses tax law terminology.	[SW1] oral statement/conversation/discussion [SW5] implementation of a problem task
[PRAWOJ5_UU12] He/she acquires knowledge efficiently and develops his/her professional skills using various sources (in native and foreign language) and modern technologies	The student actively acquires knowledge of tax law.	[SU8] observation of student's independent or team work
[PRAWOJ5_WG01] The graduate demonstrates deepened and systematic knowledge about the character of legal science, its place in the system of sciences and mutual relations.	The student recognizes the relationship of tax law with other fields of science. He understands the need for an interdisciplinary approach to the analyzed cases.	[SW2] presentation/project/paper/report
[PRAWOJ5_KK01] The graduate is deeply aware of the level of his/her knowledge and skills, and also understands the need of lifelong learning	The student independently verifies the state of his or her knowledge and identifies areas that require additional knowledge.	[SK6] demonstration of practical skills

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	[PRAWOJ5_UW02] The graduate utilizes theoretical knowledge in legal science and the connected academic disciplines to analyze and interpret complex legal issues	Students are able to use and integrate theoretical knowledge from the field of tax law and related scientific disciplines such as economics, sociology, psychology, philosophy in order to analyze and interpret complex tax problems	[SU8] observation of student's independent or team work
	[PRAWOJ5_WG07] The graduate knows methods and tools, including techniques of data and information acquisition, as well as research methods appropriate for the field of study and the related disciplines	Knows methods and tools, including techniques for obtaining data and information in the field of taxation; conducts analysis of legal sources and literature	[SW5] implementation of a problem task
	[PRAWOJ5_WK12] He/she has knowledge of occupational health and safety in public administration institutions	The student has knowledge of health and safety at work in tax administration institutions	[SW1] oral statement/ conversation/discussion
	[PRAWOJ5_KR06] He/she behaves in ethical and professional way, follows the principles of ethics	He understands the need to bear the tax burden.	[SK1] oral statement/conversation/ discussion [SK8] observation of student's independent or team work
	[PRAWOJ5_WK13] He/she has advanced knowledge of the functioning of professional self-governments in legal professions, is familiar with the principles of judges' and prosecutors' professions, and has knowledge of the organization of the judiciary in Poland.	TStudent is able to analyse rulings on business taxation issues and understands their significance. He/ she knows the procedure for appealing against tax decisions.	[SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[PRAWOJ5_KK02] He/she is aware of the necessity to widen professional competences and qualifications, to improve skills, is able to indicate the direction of own development and education independently in widened and deepened way	The student understands the need to update and revise his knowledge of tax law.	[SK6] demonstration of practical skills
[PRAWOJ5_WG04] He/she knows the system of Polish law, mutual connections within the system and connections of Polish law with the European Union law and international law	The student recognizes the relationship of tax law with other fields of law, understands the interrelationships that occur between them. Understands the interrelationships that occur between the sources of domestic law and EU and international law.	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] 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
	preparation of a paper work	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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