University of Gdańsk

Subject card

Subject name and code	Taxes in business - lecture, PG_00136465						
Field of study	Administration						
Date of commencement of studies	October 2025		Academic year of realisation of subject	2027/2028			
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 .						

<table>
<tr><td>Learning outcomes</td><td>
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<tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr>
<tr><td>[ADMINL3_WK04] The student knows and understands the current dilemmas regarding the functioning of institutions of substantive and procedural law in the sphere of the state and administration. Additionally, he identifies key phenomena occurring in the market economy and economics, including knowledge and understanding of the basic principles of public finance and the operation of various forms of entrepreneurship.</td><td>Knows and understands the basic principles of business taxation and their impact on the operation and choice of different forms of business activity.</td><td>[SW5] implementation of a problem task</td></tr>
<tr><td>[ADMINL3_KK01] The student is aware of the role of knowledge in problem-solving, as well as the necessity of relying on expert knowledge – including opinions of doctrine and case law – in situations that exceed the capacity to solve the problem independently.</td><td>The student recognises the importance of specialist knowledge (case law, legal doctrine) and also possesses the knowledge and skills to seek it out. They understand its significance in resolving tax issues relating to the running of a business.</td><td>[SK5] implementation of a problem task</td></tr>
<tr><td>[ADMINL3_WG01] At an advanced level, the student is able to define the sciences of law, administration, and politics, as well as knows the concepts and terminology appropriate to them.</td><td>Student knows and understands the basic concepts and terminology relating to the taxation of business activities.</td><td>[SW5] implementation of a problem task</td></tr>
<tr><td>[ADMINL3_WG03] At an advanced level, the student is able to characterize the system of public authority (national, local, and EU-level), the structure of administration, the process of appointing bodies, their competencies, and the domains in which they operate, as well as the legal and organizational conditions of administrative functioning.</td><td>He is familiar with the structure of the tax administration and the powers of the authorities responsible for matters relating to the taxation of business activities.</td><td>[SW5] implementation of a problem task</td></tr>
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<tr><td>Subject contents</td><td>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.</td></tr>
<tr><td>Prerequisites and co-requisites</td><td>none</td></tr>
<tr><td>Assessment methods and criteria</td><td>
<table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>problem-based task</td><td>51.0%</td><td>100.0%</td></tr>
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<tr><td>Recommended reading</td><td>
<table>
<tr><td>Basic literature</td><td>H. Litwinczuk (red.), Prawo podatkowe przedsiebiorcow, Warszawa [ostatnie wydanie] 2. A. Mariański (red.), opodatkowanie działalności gospodarczej w Polsce, Warszawa [ostatnie wydanie]</td></tr>
<tr><td>Supplementary literature</td><td>J. Gliniecka (red.), Law: The Basic Concepts. Financial Law, Gdańsk-Warszawa [ostatnie wydanie</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
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<tr><td>Example issues/ example questions/ tasks being completed</td><td></td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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