

Subject card

Subject name and code	Taxes and Costs in Business, PG_00170049						
Field of study	Economics						
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	full-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		2.0		
Learning profile	academic		Assessment form				
Conducting unit	Department of Economic Policy -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Szczodrowski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		5.0		30.0	50
Subject objectives	The aim of the course is to familiarize students with the costs of starting and running a business. The greatest emphasis is placed on taxes, including: the choice of the form of taxation and optimization methods.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	The student perfectly understands the need for continuing education in the profession.	[SK1] oral statement/conversation/discussion
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	The student takes part in analyzes and assessments of alternative tax and cost optimization options, selects appropriate methods and instruments.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[EKONL3_W07] has knowledge of the basic economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	The student knows methods and tools for tax optimization and cost planning, and the necessary competences of tax authorities.	[SW4] test/exam - oral or written
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student is able to determine priorities when solving tax and cost issues and evaluate their effects.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	The student is able to interpret the impact of economic phenomena on the financial condition of the company.	[SU4] test/exam - oral or written
	[EKONL3_W03] has advanced knowledge of the relations between economic agents and social organisations operating in the national, international and intercultural arenas	The student has advanced knowledge of the theory of taxes and company operating costs.	[SW4] test/exam - oral or written
Subject contents	1. Areas of tax and cost optimization.2. Choosing the method of taxation of sole proprietorship.3. CIT.4. Labor costs.5. Other costs.6. Depreciation and leasing.7. VAT and excise duty.8. Business activities requiring licenses and fees. Doubts regarding the interpretation of more complex issues can be resolved during consultations.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam	51.0%	100.0%
Recommended reading	Basic literature	1. G. Szczodrowski, J. Kempa, <i>Transformacja polskiego systemu podatkowego w latach 1989-2021</i> , Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021. 2. R. Oktaba, <i>Prawo podatkowe</i> , C.H. Beck, Warszawa 2019. 3. <i>Strategie podatkowe przedsiębiorstw</i> , pod red. B. Ciupek i T. Famulskiej, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice, 2013. 4. Nadolna, B. <i>Kategorie kosztów decyzyjnych a analiza kosztów relevantnych</i> . <i>Finanse, Rynki Finansowe, Ubezpieczenia</i> , 2/2 (80) 2016, 285-293; www.wneiz.pl/frfu .	
	Supplementary literature	1. G. Szczodrowski, <i>Polski system podatkowy</i> , PWN, Warszawa 2007. 2.Current studies and legal acts indicated by the lecturer..	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

Document generated electronically. Does not require a seal or signature.