

Subject card

Subject name and code	Taxes in Business Activity, PG_00172370						
Field of study	International Economic Relations						
Date of commencement of studies	October 2025		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	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		1.0		
Learning profile	academic		Assessment form		credit		
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		5.0	25
Subject objectives	The aim of the course is to show students various forms of taxation, their impact on the choice of tax strategies, the principles of tax harmonization in the EU and other conditions that organize knowledge of the role of taxes in business activities in Poland and internationally, mainly in the European Union.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[MSG3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession	The student correctly identifies and hierarchizes the main dilemmas related to making and implementing tax decisions.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[MSG3_U07] can perform commercial transactions on the international market, select and apply appropriate forms of transaction settlement, analyse and critically assess the course of transactions	The student analyzes and identifies dilemmas of corporate tax strategies in conditions of global competition. The student consults with the lecturer.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[MSG3_W17] has an advanced knowledge of financial conditions related to conducting business activity, including the principles of accounting, financial analysis and international settlements	The student names and describes the basic features of tax records related to the way of running a business.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[MSG3_U01] can correctly interpret and explain economic and social phenomena, analyse their causes, course and connections between these phenomena using the acquired knowledge of economics, finance and international economic relations	The student interprets and assesses the importance of governments' fiscal policy and harmonization of law in the EU for running a business.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[MSG3_K06] is ready to be guided in his/her professional life by business ethics and corporate social responsibility, to respect others and to be loyal to his/her employer	The student takes into account the principles of ethics and respect for different views, taking into account the requirements of corporate social responsibility.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[MSG3_U09] can communicate in an international and culturally diverse environment, using the terminology of international economic relations (in connection with the chosen speciality within the field of International Economic Relations)	The student uses tax vocabulary at an adequate level.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[MSG3_W05] knows and understands the basic principles of establishing and developing various forms of entrepreneurship	The student describes the forms of taxation of the activities of modern enterprises.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[MSG3_W15] has an advanced knowledge of management of an economic entity on the international market; knows and understands strategies and marketing tools used in this management	The student recognizes differences in corporate taxation in the main OECD countries.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion

Subject contents	1. Elements of tax theory. 2. Taxes in the European Union. 3. Methods of taxation of business activity in Poland and EU countries. 4. VAT. 5. Elements of social insurance for entrepreneurs. 6. Methods of avoiding double taxation, tax havens, tax optimization. Other types of tax burdens.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	case study	0.0%	20.0%
	exam	51.0%	80.0%
Recommended reading	Basic literature	1. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021. 2. Tax databases of Poland and the European Union.3. Current materials indicated by the lecturer.	
	Supplementary literature	1.Current articles from "Przegląd Podatkowy", "Podatków i prawa w UE" and others.2. Literature collected and processed by students.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	Tax shifting.Tax harmonization in the EU.Taxation of income in business activities.VAT carousel crimes.Social security in business.		
Work placement	Not applicable		

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