University of Gdańsk

Subject card

Subject name and code	Taxes and Costs in Business, PG_00199079						
Field of study	Economics						
Date of commencement of studies	October 2026		Academic year of realisation of subject	2028/2029			
Education level	Bachelor's studies		Subject group	Obligatory subject group in the field of study Optional subject group Subject group related to scientific research 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	4.0			
Learning profile	academic		Assessment form	exam			
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	15.0	0.0	0.0	0.0	30
	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	30		4.0		66.0	100
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_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 an advanced knowledge of the 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] knows 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
[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

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
written exam	51.0%	50.0%
tutorial completion: test, activity	51.0%	50.0%

Recommended reading

Basic literature	1. G. Szczodrowski, J. Kempa, *Transformacja polskiego systemu podatkowego w latach 1989-2021*, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021. 2. R. Oktaba, *Prawo podatkowe*, C.H. Beck, Warszawa 2019. 3. *Strategie podatkowe przedsiębiorstw*, pod red. B. Ciupek i T. Famulskiej, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice, 2013. 4. Nadolna, B. *Kategorie kosztów decyzyjnych a analiza kosztów relewantnych*. Finanse, Rynki Finansowe, Ubezpieczenia, 2/2 (80) 2016, 285-293; www.wneiz.pl/frfu.
Supplementary literature	1. G. Szczodrowski, *Polski system podatkowy*, PWN, Warszawa 2007. 2.Currenr studies and legal acts indicated by the lecturer..
eResources addresses	

Example issues/ example questions/ tasks being completed

Work placement	Not applicable

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