University of Gdańsk

Subject card

Subject name and code	Taxes and Business Expenses, PG_00199894						
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	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		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	10.0	10.0	0.0	8.0	0.0	28
	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	28		0.0		47.0	75
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: the choice of the form of taxation and optimization methods.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[EKONL3_K06] is willing to be guided in his professional life by business ethics and corporate social responsibility, to respect others and to be loyal to his employer	The student uses the principles of professional ethics.	[SK1] oral statement/conversation/ discussion
[EKONL3_W02] has an advanced knowledge of the different types of existing business entities and organisations and public institutions	The student understands the impact of taxes on phenomena in the real economy.	[SW4] test/exam - oral or written
[EKONL3_W06] has an advanced knowledge of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	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_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_K04] is willing to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient in the face of failure, is able to identify risks and assess the risks of failure	The student is ready to work creatively and under constant stress. He can identify threats and neutralize them.	[SK1] oral statement/conversation/ discussion [SK5] implementation of a problem task
[EKONL3_W03] knows the relations between economic agents and social organisations operating in the national, international and intercultural arenas	The student has knowledge of the theory of taxes and company operating costs.	[SW4] test/exam - oral or written
[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	The student correctly estimates the impact of changes in the micro and macro environment on the conditions of business activity.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
[EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements	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_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	The student perfectly understands the need for continuing education in the profession.	[SK1] oral statement/conversation/ discussion
[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	The student is able to build variants and scenarios of tax optimization in an enterprise and prepare a project,	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	The student uses the acquired economic knowledge to solve dilemmas arising in professional work.	[SU4] test/exam - oral or written

<table>
<tr><td>Subject contents</td><td>1. Areas of tax and cost optimization.2. Choosing the method of taxation of sole proprietorship.3. CIT.4. Labor costs.5. Balance sheet costs and tax 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.</td></tr>
<tr><td>Prerequisites and co-requisites</td><td></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>group project</td><td>51.0%</td><td>20.0%</td></tr>
<tr><td>tutorial completion</td><td>51.0%</td><td>40.0%</td></tr>
<tr><td>written exam</td><td>51.0%</td><td>40.0%</td></tr>
</table>
</td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>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.</td></tr>
<tr><td>Supplementary literature</td><td>1. G. Szczodrowski, Polski system podatkowy, PWN, Warszawa 2007.
2. Current studies and law indicated by the lecturer.</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td></td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
</table>

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