



Subject card

Subject name and code	Elements of Tax Law, PG_00053776						
Field of study	Economics						
Date of commencement of studies	October 2020	Academic year of realisation of subject			2022/2023		
Education level	first-cycle studies	Subject group			Optional subject group Humanistic-social subject group		
Mode of study	Full-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	general academic profile	Assessment form			assessment		
Conducting unit	Department of Entrepreneurship and Business Law -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Wojciech Wyrzykowski				
	Teachers		dr hab. Wojciech Wyrzykowski				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	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		10.0		35.0	75
Subject objectives	To familiarize students with the basic regulations of procedural and substantive tax law to the extent necessary in the enterprise						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K6_U06] can use normative systems (legal, economic, social) in the area of economic decisions	The student is able to use normative systems (legal, economic, social in the area of economic decisions has knowledge of legal, organizational, moral and ethical norms and rules, the regularities that govern them, their genesis, nature, changes in the ways of operation			[SU2] Assessment of ability to analyse information		
	[K6_W08] has the knowledge of legal, organisational, moral and ethical norms and rules, the rules that govern them, their origins, nature, changes and modes of action	the student is able to interpret and apply the provisions of tax law in practice			[SW1] Assessment of factual knowledge		
Subject contents	<p>The essence of public tribute and their classifications General principles of tax collection, principles of tax collection and collection policy - tax functions Tax and fees system in Poland - tax classification Elements shaping the tax liability Selection of the form of business taxation Taxation of income of natural persons conducting business activity Corporate income tax - the concept of income, losses, tax revenues and tax deductible costs, determination of the tax result. Issues of property taxation Consumer taxes</p>						

Prerequisites and co-requisites	No requirements		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	colloquium- test	60.0%	100.0%
Recommended reading	Basic literature	<p>Podatki i prawo podatkowe Andrzej Gomułowicz, Dominik Mączyński 2022r Wolters Kluwer</p> <p>W. Wyrzykowski- Podatki w Polsce, zarys wykładu Bookmarket 2008</p>	
	Supplementary literature	H. Litwińczuk Prawo podatkowe przedsiębiorców Dom Wydawniczy ABC, Warszawa	
	eResources addresses	Uzupełniające https://enauczanie.pg.edu.pl/moodle/course/view.php?id=24486 - Link to the website of the Ministry of Finance	
Example issues/ example questions/ tasks being completed	Tax classifications Construction of tax liability Responsibility for tax liabilities Taxation of consumption The construction of income taxation		
Work placement	Not applicable		