



Subject card

Subject name and code	Elements of Tax Law, PG_00053776						
Field of study	Economics						
Date of commencement of studies	October 2021	Academic year of realisation of subject			2023/2024		
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 polish		
Semester of study	5	ECTS credits			3.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department of Economic Analysis and Finance -> 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 acquires knowledge about the basic principle of construction and functioning of the tax system. Learns the principles of operation of a business entity in tax aspects and its settlement. Knowledge also helpful in initiating your own business			[SU3] Assessment of ability to use knowledge gained from the subject		
	[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	1. The essence of public tribute and their classifications 2. General principles of tax collection, principles of tax determination and collection policy - functions of taxes 3. The system of taxes and fees in Poland - classification of taxes 4. Elements shaping tax liability 5. Choosing the form of taxation of business activity 6. Taxation of income of natural persons running a business 7. Corporate income tax, the concept of income, losses, tax revenues and tax-deductible costs, determining the tax result 8. Issues of property taxation 9. Consumption taxes						
Prerequisites and co-requisites	lack						
Assessment methods and criteria	Subject passing criteria	Passing threshold			Percentage of the final grade		
	test	60.0%			100.0%		

Recommended reading	Basic literature	Podatki i prawo podatkowe Andrzej Gomułowicz , Dominik Mączyński 2022r Wolters Kluwer W.Wyrzykowski- Podatki w Polsce, zarys wykładu Bookmarket 2008
	Supplementary literature	H.Litwińczuk Prawo podatkowe przedsiębiorców Dom Wydawniczy ABC, Warszawa 2015
	eResources addresses	Adresy na platformie eNauczanie: Elementy prawa podatkowego zima 2023 - Moodle ID: 31519 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=31519
Example issues/ example questions/ tasks being completed	Tax classifications Construction of tax liabilityLiability for tax obligationsTaxation of consumptionThe structure of income taxation	
Work placement	Not applicable	