



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 principles 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 classifications2. General principles of tax collection, principles of tax determination and collection policy - functions of taxes3. The system of taxes and fees in Poland - classification of taxes4. Elements shaping tax liability5. Choosing the form of taxation of business activity6. Taxation of income of natural persons running a business7. Corporate income tax, the concept of income, losses, tax revenues and tax-deductible costs, determining the tax result8. Issues of property taxation9. 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	