



## Subject card

Subject name and code	ELEMENTS OF TAX LAW, PG_00058577						
Field of study	Economic Analytics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	first-cycle studies	Subject group			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	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			2.0		
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						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	16.0	0.0	0.0	0.0	16
	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	16		5.0		29.0	50
Subject objectives	It describes the basic regulations of procedural and substantive tax law to the extent necessary in an enterprise						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_K03] demonstrates the ability to think critically and analytically and integrates knowledge from many disciplines, acting in an entrepreneurial manner		demonstrates a critical approach to the selection of reliable sources of obtaining information in the field of tax law		[SK5] Assessment of ability to solve problems that arise in practice		
	[K6_U06] acquires new knowledge by planning lifelong learning strategies		acquires new knowledge in the field of tax law, allowing for the interpretation and application of tax law in practice		[SU3] Assessment of ability to use knowledge gained from the subject		
Subject contents	The essence of public tribute and their classifications General principles of tax collection, principles of tax determination and collection policy - functions of taxes The system of taxes and fees in Poland - tax classification Elements shaping the tax liability The choice of the form of taxation of economic activity Taxation of income of natural persons conducting business activity Corporate income tax, the concept of income, losses, tax revenues and costs, determining the tax result Property taxation issues Taxes of consumption						
Prerequisites and co-requisites	lack						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	exam		100.0%		100.0%		
Recommended reading	Basic literature		Wyrzykowski, W. - Podatki w Polsce, zarys wykładu				
	Supplementary literature		Litwinczuk, H. Prawo podatkowe przedsiębiorców. Warszawa: Dom Wydawniczy ABC				
	eResources addresses		Adresy na platformie eNauczanie:				
Example issues/ example questions/ tasks being completed	Tax classifications Construction of the tax liability Responsibility for tax liabilities Taxation of consumption Construction of income taxation						

Work placement	Not applicable
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