



Subject card

Subject name and code	ELEMENTS OF TAX LAW, PG_00067071						
Field of study	Economic Analytics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
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 (on-line)	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	6	ECTS credits			3.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department of Statistics and Econometrics -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Piotr Kasprzak					
	Teachers						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	24.0	0.0	0.0	0.0	24
	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	24	5.0		46.0		75
Subject objectives	Describes the basic regulations of procedural and substantive tax law to the extent necessary in a company						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K6_U06] Acquires new specialized knowledge related to the field of economic analytics by planning a personal lifelong learning strategy	acquires new knowledge in the field of tax law allowing interpretation and application of tax law provisions in practice			[SU3] Assessment of ability to use knowledge gained from the subject		
	[K6_K03] Critically evaluates their own knowledge necessary to solve cognitive and practical problems, supplementing gaps with input from external experts.	demonstrates a critical approach to selecting reliable sources of obtaining information in the field of tax law			[SK5] Assessment of ability to solve problems that arise in practice		
Subject contents	The nature of public levies and their classifications General principles of tax collection, principles of tax assessment and collection policy - tax functions System of taxes and fees in Poland - tax classification Elements shaping tax liability Choice of the form of taxation of economic activity Taxation of income of natural persons conducting economic activity Corporate income tax, the concept of income, losses, tax revenues and costs, determination of tax result Issues of property taxation Consumption taxes						
Prerequisites and co-requisites	none						
Assessment methods and criteria	Subject passing criteria	Passing threshold			Percentage of the final grade		
	test	60.0%			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 Tax liability structure Liability for tax liabilities Taxation of consumption Taxation structure of income						
Work placement	Not applicable						

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