



## Subject card

Subject name and code	ELEMENTS OF TAX LAW, PG_00067179						
Field of study	Economics						
Date of commencement of studies	October 2022	Academic year of realisation of subject			2023/2024		
Education level	first-cycle studies	Subject group			Optional subject group Subject group related to scientific research in the field of study		
Mode of study	Full-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 Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Wojciech Wyrzykowski					
	Teachers	dr Piotr Kasprzak dr hab. Wojciech Wyrzykowski					
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	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	5.0		15.0		50
Subject objectives	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_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		
	[K6_K03] exhibits critical and analytical thinking skills and integrates knowledge from multiple disciplines while 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		
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	n.a.						
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		Uzupelniające Adresy na platformie eNauczenie:				

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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