



Subject card

Subject name and code	ELEMENTS OF TAX LAW, PG_00067179						
Field of study	Economics						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2024/2025		
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 Entrepreneurship -> 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	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	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_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 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 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 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 collection and collection policy - tax functions Tax and fees system in Poland - tax classification Elements shaping the tax liability Selection of the form of business taxation Taxation of income of natural persons conducting business activity Corporate income tax - the concept of income, losses, tax revenues and tax deductible costs, determination of the tax result. Issues of property taxation Consumer taxes						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria	Passing threshold			Percentage of the final grade		
	colloquium- test	60.0%			100.0%		

Recommended reading	Basic literature	<p>Podatki i prawo podatkowe Andrzej Gomułowicz, Dominik Mączyński 2022r Wolters Kluwer</p> <p>W. Wyrzykowski- Podatki w Polsce, zarys wykładu Bookmarket 2008</p>
	Supplementary literature	H. Litwińczuk Prawo podatkowe przedsiębiorców Dom Wydawniczy ABC, Warszawa
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	<p>Tax classifications Construction of tax liability Responsibility for tax liabilities Taxation of consumption The construction of income taxation</p>	
Work placement	Not applicable	

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