



## Subject card

|   |  |  |                                     |            |  |         |     |
|---|--|--|-------------------------------------|------------|--|---------|-----|
| Subject name and code                       | ELEMENTS OF TAX LAW, PG_00067179   |  |                                     |            |  |         |     |
| Field of study                              | Economics  |  |                                     |            |  |         |     |
| 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<br>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_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<br>General principles of tax collection, principles of tax collection and collection policy - tax functions<br>Tax and fees system in Poland - tax classification<br>Elements shaping the tax liability<br>Selection of the form of business taxation<br>Taxation of income of natural persons conducting business activity<br>Corporate income tax - the concept of income, losses, tax revenues and tax deductible costs, determination of the tax result. Issues of property taxation<br>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%   |         |     |

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| 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/<br>example questions/<br>tasks being completed | <p>Tax classifications<br/>Construction of tax liability<br/>Responsibility for tax liabilities<br/>Taxation of consumption<br/>The construction of income taxation</p> |  |
| Work placement   | Not applicable  |  |

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