



## DESCRIPTION OF THE OBJECT

<b>FIELD OF STUDY</b>	<b>Management</b>
<b>SPECIALISATION</b>	Accounting and finance in the company
<b>MODE OF STUDY</b>	Full-time studies / Part-time studies
<b>SEMESTER</b>	5

<b>Name of the subject</b>	<b>Taxes in business</b>
<b>Hourly dimension of particular forms of classes</b>	Full-time studies – 30 Part-time studies – 18
	• <b>lectures</b> Full-time studies – 10 Part-time studies – 8
	• <b>other forms</b> Full-time studies – 20 Part-time studies – 10

<b>Learning objectives:</b>	- to familiarise students with the principles and practice of business taxation
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<b>Learning outcomes for the subject</b>			
<b>Number</b>	<b>Learning outcomes, a student who has successfully completed the course will be able to:</b>	<b>Reference of learning outcomes for the programme</b>	<b>The reference to the learning outcomes for the area</b>
<b>EK_W01</b>	know the principles of taxation of economic activity.	EK_W01	P6S_WG
<b>EK_U02</b>	analyse information on selected forms of business activity and select an appropriate form of taxation on this basis.	EK_U03	P6S_UW
<b>EK_U03</b>	is able to interpret events in the business environment and determine their consequences for business operations.	EK_U02	P6S_UW
<b>EK_K04</b>	is ready to expand the knowledge of the principles of taxation and business activity	EK_K03	P6S_KK
<b>EK_K05</b>	is aware of the importance of the issues discussed during the classes in the practice of business activity.	EK_K01	P6S_KK

<b>Content number</b>	<b>Educational/ curricular content</b>	<b>Reference to learning outcomes for the subject</b>
	<b>Lectures/Exercises</b>	
<b>T_01</b>	Economic activity - Introduction	K_W01 K_U02 K_U03

		K_K04 K_K05
<b>T_02</b>	Individual activities	K_W01 K_U02 K_U03 K_K04 K_K05
<b>T_03</b>	Capital companies	K_W01 K_U02 K_U03 K_K04 K_K05
<b>T_04</b>	Taxation of self-employment income	K_W01 K_U02 K_U03 K_K04 K_K05
<b>T_05</b>	Taxation of companies and their members	K_W01 K_U02 K_U03 K_K04 K_K05
<b>T_06</b>	Tax on goods and services Tax on civil law transactions	K_W01 K_U02 K_U03 K_K04 K_K05
<b>T_07</b>	Tax consequences of winding up business activities	K_W01 K_U02 K_U03 K_K04 K_K05

<b>Methods and forms of teaching</b>	<b>Educational and curricular content</b>
Lecture with multimedia presentation of selected issues	
Conversation lecture	
Problem-based lecture	
Informative lecture	T_01 – T_07
Discussion	
Working with text	
Case study method	T_02 – T_07
Problem-based learning	
Didactic/simulation game	
Exercise method	T_01 – T_07
Workshop method	
Project method	
Multimedia presentation	

Audio and/or video demonstrations	
Activation methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, „snowball” method, constructing „mind maps”)	
Other (which ones?) - ...	
...	

Evaluation criteria in relation to particular learning outcomes				
Learning outcome	For assessment 2	For assessment 3	For assessment 4	For assessment 5
EK_W01	Students do not know the principles of business taxation.	Student knows the basic principles of business taxation.	Student knows the principles of business taxation.	The student knows very well the principles of business taxation.
EK_U02	The student is not able to analyse information concerning selected forms of economic activity.	Students will be able to analyse information concerning selected forms of economic activity.	Students will be able to analyse information concerning selected forms of economic activity and, on this basis, select an appropriate form of taxation.	Students will be able to independently analyse information concerning selected forms of economic activity and, on this basis, select an appropriate form of taxation.
EK_U03	The student is unable to interpret an event in a business environment.	Student potrafi w podstawowym zakresie interpretować zdarzenia w środowisku biznesowym i nie zawsze określa ich konsekwencje dla działalności gospodarczej.	Students will be able to interpret events in the business environment and determine their consequences for business operations.	Students will be able to interpret events in the business environment and accurately determine their consequences for business operations.
EK_K04	The student is not ready to deepen his knowledge of the principles of taxation and business.	The student is little ready to deepen his knowledge in the field of taxation and business principles	The student is ready to deepen his knowledge in the field of taxation and business principles	The student is fully prepared to deepen his knowledge in the field of taxation and business principles
EK_K05	The student is fully prepared to deepen his knowledge in the field of taxation and business principles	The student has limited awareness of the importance of the issues raised during the classes in the practice of business.	The student is aware of the importance of the issues raised during the classes in the practice of economic activity.	The student is fully aware of the importance of the issues raised during the classes in the practice of business.

Verification of learning outcomes	EK symbols for the module/subject					
	W01	W02	U03	U04	K05	K06
Written examination						
Oral examination						
Written credit	X	X	X	X	X	X

Oral credit						
Written colloquium	X	X	X	X	X	X
Oral colloquium						
Test						
Project						
Written work						
Report						
Multimedia presentation						
Work during exercise	X	X	X	X	X	X
Other (which?) -						

Hourly teaching load and student workload	Full-time studies	Part-time studies
1. Lectures (joint participation of academics and students)	10	8
2. Other forms (joint participation of academic staff and students)	20	10
3. Consultation with the teacher	-	-
<b>Total 1+2+3</b>	<b>30</b>	<b>18</b>
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	20	32
<b>Total 4+5</b>	<b>20</b>	<b>32</b>
<b>SUMMARY 1+2+3+4+5</b>	<b>50</b>	<b>50</b>
<b>Total ECTS credits according to the study plan</b>	<b>2</b>	

<b>Reference literature</b>	<ul style="list-style-type: none"> <li>– Głuchowski J., Patyk J., Zarys polskiego prawa podatkowego, LexisNexis, Warszawa 2008.</li> <li>– Gomułowicz A., Małcki J., Podatki i prawo podatkowe, Wydanie 7, Warszawa, LexisNexis Polska, 2013.</li> </ul>
<b>Complementary literature</b>	<ul style="list-style-type: none"> <li>– Ofiarski Z., Ogólne prawo podatkowe: zagadnienia materialnoprawne i proceduralne, Wydanie 2., Warszawa, LexisNexis Polska, 2013.</li> <li>– Mastalski R., Prawo podatkowe, Wyd. 7 zm., Warszawa, Wydawnictwo C. H. Beck, 2012.</li> </ul>