



DESCRIPTION OF THE SUBJECT

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| FIELD OF STUDY | Management |
| SPECIALISATION | Corporate finance and accounting |
| MODE OF STUDY | Full-time / Part-time |
| SEMESTER | 3 |

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| Name of the subject | Tax system in Poland | MW_3_4 |
| Hourly dimension of particular forms of classes | Full-time studies – 40 Part-time studies -24 | |
| | • lectures Full-time studies – 10 Part-time studies – 8 | |
| | • other forms Full-time studies – 30 Part-time studies - 16 | |

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| Learning objectives: | The aim of the course is to familiarise students with the notions, functions and organisation of Polish tax policy (theory and practice), to present the principles and skills of assessing the tax burden feeding the budget of the state and local government organisations. |
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| Learning outcomes for the subject | |
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| Number | Learning outcomes, a student who has successfully completed the course will be able to: | Reference of learning outcomes for the programme | The reference to the learning outcomes for the area |
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| K_W01 | He/she has an extended knowledge of the place and role of the tax system in the economy. It knows relations between Polish tax system and systems of EU countries. | K_W01 K_W02 K_W04 K_W07 K_W08 K_W14 K_W17 | P7S_WG P7S_WG P7S_WG P7S_WG P7S_WG P7S_WG P7S_WK |
| K_W02 | He is fully conversant with the terminology of the tax system and has an understanding of the impact of tax levels on business. | K_W01 K_W05 K_W11 K_W13 K_W14 | P7S_WG P7S_WG P7S_WG P7S_WK P7S_WG |
| K_U03 | Knows the general rules for calculating taxes paid by businesses | K_U01 K_U03 | P7S_UW P7S_UW |
| K_U04 | Can apply in practice the knowledge of the tax system, including the ability to identify optimal tax solutions for a given business entity. | K_U01 K_U03 K_U04 K_U05 | P7S_UW P7S_UW P7S_UW P7S_UW |
| K_U05 | Can obtain information on the current status and future changes of the tax system. | K_U03 K_U06 K_U08 K_U10 | P7S_UW P7S_UO P7S_UW P7S_UW |

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| K_U06 | Is aware of the scope of his/her knowledge and skills, understands and realises the need for lifelong learning, cooperating in this field with others, inspiring them to improve their qualifications. | K_U13 K_U14 | P7S_UU P7S_UO |
| K_K07 | Can organise group work by taking on different roles in the group. | K_K07 K_K08 | P7S_KR P7S_KO |
| K_K08 | Can correctly identify priorities for the completion of tasks | K_K03 K_K05 | P7S_KO P7S_KR |

| Content number | Educational/ curricular content | Reference to learning outcomes for the subject |
|----------------|---|--|
| | Lectures | |
| T_01 | Elements of tax theory | K_W01 K_W02 K_U06 |
| T_02 | Tax functions and principles | K_W01 K_W02 K_U03 K_U04 K_U06 |
| T_03 | Sources of tax law. Tax ordinance | K_W01 K_W02 K_U05 |
| T_04 | Turnover taxes | K_W01 K_U04 K_U05 |
| T_05 | Taxation of income | K_W01 K_U03 K_U04 K_U05 |
| T_06 | Wealth taxes | K_W01 K_U03 K_U04 K_U05 |
| T_07 | Tax systems and their harmonisation in European Union countries | K_W01 K_U04 K_U05 |
| T_08 | The nature and importance of tax havens | K_W01 K_U04 K_U05 |

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| | Exercises | |
| T_09 | Elements of tax theory | K_W01 K_W02 K_U06 K_K08 |
| T_10 | Tax functions and principles | K_W01 K_W02 K_U03 K_U04 K_U06 K_K08 |
| T_11 | Sources of tax law. Tax ordinance | K_W01 K_W02 K_K08 |
| T_12 | Turnover taxes | K_W01 |

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| | | K_U04 K_U05 K_K07 K_K08 |
| T_13 | Taxation of income | K_W01 K_U03 K_U04 K_U05 K_K07 K_K08 |
| T_14 | Wealth taxes | K_W01 K_U03 K_U04 K_U05 K_K07 K_K08 |
| T_15 | Tax systems and their harmonisation in European Union countries | K_W01 K_U04 K_U05 K_K08 |
| T_16 | The nature and importance of tax havens | K_W01 K_U04 K_U05 K_K08 |

| Methods and forms of teaching | Educational and curricular content |
|--|------------------------------------|
| Lecture with Multimedia presentation of selected issues | |
| Conversation lecture | |
| Problem-based lecture | |
| Informative lecture | |
| Discussion | |
| Work with text | |
| Case study method | |
| Problem-based learning | |
| Didactic/simulation game | |
| Exercise method | |
| Workshop method | |
| Project method | |
| Multimedia presentation | |
| Audio and/or video demonstration | |
| Activating methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, snowball method, constructing mind maps) | |
| Working in groups | |
| Other (which ones?) - ... | |
| ... | |

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| Evaluation criteria in relation to particular learning outcomes | |
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| Learning outcome | For the assessment 2 | For the assessment 3 | For the assessment 4 | For the assessment 5 |
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| K_W01 | Student does not have knowledge about the place and role of tax system in the economy. He/she does not know relations between Polish tax system and systems of the EU countries. | Student has basic knowledge about the place and role of tax system in economy. He or she knows basic relations between Polish tax system and systems of the EU countries. | The student has knowledge about the place and role of the tax system in the economy. It knows relations between Polish tax system and systems of the EU countries. | Students have advanced knowledge about the place and role of the tax system in the economy. He or she knows relations between Polish tax system and systems of the EU countries. |
| K_W02 | The student is not familiar with the terminology of the tax system and has no knowledge of the impact of taxation on business. | The student is familiar with the basic terminology of the tax system and has basic knowledge of the impact of taxation on business. | The student is familiar with the terminology of the tax system and has knowledge of the impact of taxation on business. | The student is familiar with advanced terminology of the tax system and has knowledge of the impact of taxation on business. |
| K_U03 | The student does not know the general rules for calculating the amount of taxes paid by enterprises. | The student knows the basic principles of calculating the amount of taxes paid by enterprises. | The student is familiar with the general principles of calculating the amount of taxes paid by businesses. | The student knows the rules for calculating the amount of taxes paid by businesses. |
| K_U04 | The student is not able to use in practice the knowledge of the tax system, including the inability to indicate optimal tax solutions for a given business entity. | Students will be able to apply in practice the knowledge of the tax system at a basic level, including the ability to identify basic tax solutions for a given business entity. | The student is able to use in practice the knowledge of the tax system on the intermediate level, including the ability to identify optimal tax solutions for a given business entity. | Student is able to use in practice the knowledge of the tax system, including the ability to identify optimal tax solutions for a given business entity. |
| K_U05 | The student is not able to obtain information on the current state and future changes in the tax system. | Student is able to obtain basic information on the current status and future changes in the tax system. | Students are able to obtain information on the current status and future changes of the tax system at an intermediate level. | Student is able to obtain information on the current status and future changes in the tax system. |
| K_U06 | The student is not aware of the scope of his/her knowledge and skills, does not understand and does not realise the need for lifelong learning, does not cooperate in this field with other persons, does not inspire them to improve their qualifications. | The student is aware of the scope of his/her knowledge and skills, understands and tries to realise the need for lifelong learning. | The student is aware of the scope of his/her knowledge and skills, understands and realises the need for lifelong learning. | The student is aware of the scope of his/her knowledge and skills, understands and realises the need for lifelong learning, cooperating in this field with other persons, inspiring them to raise their qualifications. |
| K_K07 | The student is not able to organize work in a group, taking various roles in it. | The student is able to organize group work at a basic level. | The student is able to organise group work. | The student is able to organise group work and take on various roles in it. |
| K_K08 | The student is not able to correctly identify priorities for the implementation of the assigned tasks. | The student is able to determine priorities for the implementation of assigned tasks at a basic level. | The student is able to determine priorities in order to accomplish assigned tasks at the intermediate level. | The student is able to correctly identify priorities in order to accomplish the set tasks. |

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| Verification of learning outcomes | EK symbols for the module/subject |
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| | W01 | W02 | U03 | U04 | U05 | U06 | K07 | K08 |
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| Written test | | | | | | | | |
| Oral exam | | | | | | | | |
| Written credit | X | X | X | X | X | X | X | X |
| Oral credit | | | | | | | | |
| Written colloquium | X | X | X | X | X | X | X | X |
| Oral colloquium | | | | | | | | |
| Test | | | | | | | | |
| Project | | | | | | | | |
| Written work | | | | | | | | |
| Report | | | | | | | | |
| Multimedia presentation | | | | | | | | |
| Other (which ones?) - | | | | | | | | |
| Work during exercises | X | X | X | X | X | X | X | X |

| 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) | 30 | 16 |
| 3. Consultation with the teacher | 20 | 20 |
| Total 1+2+3 | 60 | 44 |
| 4. Internships (carried out by students on their own) | — | — |
| 5. Student's own work (including homework and project work, preparation for a credit/exam) | 65 | 81 |
| Total 4+5 | 65 | 81 |
| SUMMARY 1+2+3+4+5 | 125 | 125 |
| Total ECTS credits according to the study plan | 5 | |

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| Reference literature | <ul style="list-style-type: none"> – G. Szczodrowski, <i>Polski system podatkowy</i>, PWN, Warszawa 2012. – W. Maruchin, <i>System podatkowy</i>, Wydawnictwo VizjaPress&IT, Warszawa 2013. – R. Rosiński, <i>Polski system podatkowy. Poszukiwanie optymalnych rozwiązań</i>, Difin, Warszawa 2010. – P. Smoleń (red.), <i>System organów podatkowych w Polsce</i>, Oficyna Prawa Polskiego, Warszawa 2009. – B. Rogalska, <i>Podatkowe rejestry podmiotowe w polskim systemie prawnym</i>, Wydawnictwo Wolters Kluwer, Warszawa 2014. – Gomulowicz, A. Małecki, J. 2011. <i>Podatki i prawo podatkowe</i>. Wyd. LexisNexis |
| Complementary literature | <ul style="list-style-type: none"> – Głuchowski, J. Patyk, J. 2011. <i>Zarys polskiego prawa podatkowego</i>, S. Dolata, <i>Podstawy wiedzy o polskim systemie podatkowym</i>, Wolters Kluwer Polska, Warszawa 2011. – K. Teszner, <i>administracja podatkowa i kontrola skarbowa w Polsce</i>, Wydawnictwo Wolters Kluwer, Warszawa 2013. – P. Małecki, <i>Dotacje w prawie podatkowym. Dokumentacja i rozliczanie</i>, Wydawnictwo Wolters Kluwer Polska, Warszawa 2011. |

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| | <ul style="list-style-type: none">- Hołda (red.), <i>Instrukcje księgowo i podatkowe 2014</i>, Wydawnictwo H. Beck, Warszawa 2014.- R. A. Nawrot, <i>Międzynarodowa optymalizacja podatkowa</i>, Wydawnictwo Difin, Warszawa 2014.- Owsiak, S. 2011. <i>Finanse publiczne. Teoria i praktyka</i>. Wyd. PWN, Warszawa. |
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