

## COURSE GUIDE

<u>Course unit title</u>	<b>TAXATION</b>
<u>Field of study</u>	<b>MANAGEMENT</b>
<u>Form of study</u>	<b>Full time</b>
<u>Level of study</u>	<b>II-nd level</b>
<u>Year</u>	<b>I</b>
<u>Semester</u>	<b>1</b>
<u>Responsible unit</u>	<b>Department of Finance, Banking and Accounting</b>
<u>Responsible person</u>	<b>Dr Karolina Rybicka</b>
<u>Profile</u>	<b>academic</b>
<u>Type of course</u>	<b>major</b>
<u>Number of ECTS credits</u>	<b>2 ECTS</b>

### TEACHING METHODS – NUMBER OF HOURS PER SEMESTER

<b>LECTURE</b>	<b>CLASSES</b>	<b>LABORATORY</b>	<b>PROJECT</b>	<b>SEMINAR</b>
<b>30</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>

### COURSE PURPOSES

- C1. Provide students the knowledge of running business activity in fiscal surroundings
- C2. Provide students the knowledge of tax and other burdens of entrepreneurs

### INITIAL REQUIREMENT FOR THE KNOWLEDGE, ABILITIES AND OTHER COMPETENCES

1. knowledge of basic economic categories
2. knowledge of mechanisms and functioning business units
3. knowledge of methods of management
4. knowledge of basic finance and accounting categories
5. knowledge of basic civil law regulations and law activities
6. knowledge of identifying law regulations concerning business activity

## THE EFFECTS OF EDUCATION

EK 1- Student knows tax and other burdens

EK 2- Student has knowledge of management and optimization of fiscal burdens

EK 3- Student can characterize the influence of fiscal burdens of business units and knows how to use them in decision-making process

EK 4- Student can characterize basic law regulations concerning business activity

## COURSE CONTENT

Teaching method – LECTURE (30 hours)	Number of hours
L1-4 - Introduction. Basic business law regulations.	4
L5-8 – Idea and classification of fiscal burdens	4
L9-12- Tax system. Tax classification	4
L13-14 – Income taxes	2
L15-16 – Corporate Income Tax	2
L17-18 – Personal Income Tax of business activity	2
L19-20– Indirect taxes in business activity	2
L21-22 – Other taxes and fees - characteristics	2
L23-24 – Taxes in international trade	2
L25-26 – Social insurance contributions as labour cost	2
L27-28 – Analysis of other fiscal burdens of entrepreneurs	2
L29-30 – Instruments of fiscal surroundings management	2
Teaching method – CLASSES (15 hours)	Number of hours
C1 – Characteristics of business law regulations.	1
C2 – Process of launching business activity.	1
C3 – C5 – Settlement of tax burden in simply forms of registration	3
C6 – C7 – Settlement of corporate income tax. Tax evidence.	2
C8 – C9 – Monthly settlement of VAT. Payables and liabilities from VAT tax	2
C10 – Settlement of taxes in international trade	1
C11- Settlement of other taxes and fees	1
C12- C13 – Settlement of social insurance contributions	2
C14 – Settlement of other fiscal burdens of entrepreneurs	1
C15 - Assessment	1

## TEACHING TOOLS

1. Coursebooks
2. Slide projector
3. Exercises for students

## WAYS OF ASSESSMENT (F – FORMING, P – SUMMARY)

F1. Activity

P1. Written assessment – theory and exercises

## STUDENT WORKLOAD

Form of activity	Average number of hours to complete the activity	
	[h]	ECTS
Contact hours with the teacher	45	
Preparing to classes	10	
Getting acquainted with the indicated literature	10	
Consultation	10	
<b>TOTAL NUMBER OF HOURS / ECTS CREDITS FOR THE COURSE</b>	<b>∑ 75</b>	<b>∑ 2 ECTS</b>

## BASIC AND SUPPLEMENTARY LITERATURE

1. Aktualne akty prawne
2. Brzeziński B., *Wstęp do nauki prawa podatkowego*, Dom Organizatora TNOiK, Toruń 2003
3. Cebrowska T., *Rachunkowość finansowa i podatkowa*, PWN, Warszawa 2010
4. Gabrusewicz W., Kamieniecka M., *MSR 12 podatek dochodowy*, DIFIN, Warszawa 2007
5. Kudert S., M Jamroży, *Optymalizacja opodatkowania dochodów przedsiębiorców*, Wydawnictwo ABC, Warszawa 2007
6. Litwińczuk H., *Prawo podatkowe przedsiębiorców*, Dom Wydawniczy ABC, Warszawa 2008
7. Mastalski R., *Prawo podatkowe*, BECK, Warszawa 2006
8. Olchowicz I., *Rachunkowość podatkowa*, Difin, Warszawa 2011
9. Poszwa M., *Rozliczenia podatkowe przedsiębiorcy*, Oficyna Ekonomiczna, Kraków 2005
10. Poszwa M., *Zarządzanie podatkami w małej i średniej firmie*, C.H. Beck, Warszawa 2007
11. Szczęsny W.: *Firma w otoczeniu fiskalnym*. Difin, Warszawa 2004
12. Szczodrowski G.: *Polski system podatkowy. Strategia transformacji*. Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2002
13. Szymański W., *Strategie podatkowe osób prawnych w Unii Europejskiej*, BECK, Warszawa 2009

## TEACHERS (NAME, SURNAME, ADRES E-MAIL)

1. dr Karolina Rybicka, rybickakarolina@wp.pl

## MATRIX OD REALIZATION OF EFFECTS OF EDUCATION

The effects of education	The reference of the effect to the effects defined for the entire program (PEK)	Course purposes	Course content	Teaching tools	Ways of assessment
EK1	K_W01, K_W02, K_U01, K_U02	C1, C2	L1-L12, C1	1,2,3	F1, P1
EK2	K_W03, K_U03, K_U14	C1, C2	L13-L24, C3-C7	1,2,3	F1, P1
EK3	K_W12, K_U22, K_U12, K_K01	C1, C2	L19-L30, C1, C2, C8-C13	1,2,3	F1, P1

EK4	K_W06, K_W07, K_U15, K_K06	C1, C2	L1-L12, C1, C2	1,2,3	F1, P1
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### ASSESSMENT FORM - DETAILS

	For grade 2	For grade 3	For grade 4	For grade 5
EK1	Student doesn't know any tax and other fiscal burdens.	Student knows tax and other fiscal burdens but can't classify them.	Student knows tax and other fiscal burdens with their proper classification.	Student knows tax and other fiscal burdens with their proper classification, construction and features.
EK2	Student hasn't knowledge of fiscal burdens management	Student has knowledge of fiscal burdens management, without their minimization.	Student has knowledge of fiscal burdens management, with minimization.	Student has knowledge of fiscal burdens management, with minimization and time optimization.
EK3	Student can't identify the influence of fiscal burdens on business entities.	Student can identify the influence of only few fiscal burdens on business entities.	Student can identify the influence of fiscal burdens on business entities.	Student can identify the influence of fiscal burdens on business entities and knows how to take them into consideration in decision-making.
EK4	Student doesn't know any basic law regulations of business entities.	Student knows some basic law regulations of business entities without their characteristics.	Student can characterize some basic law regulations of business entities.	Student can characterize all basic law regulations of business entities.

### OTHER USEFUL INFORMATION ABOUT THE COURSE

1. Information where presentation of classes, instruction, subjects of seminars can be found, etc.:
  - Information presented during lectures and classes
2. Information about the location of the classes:
  - Website of Management Department
3. Information about the date of the course (day of the week/time):
  - Website of Management Department
4. Information about the consultation (time + place):
  - Website of Management Department

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Signature of the responsible person