

COURSE GUIDE

<u>Course title</u>	Taxation
<u>Specialization</u>	Management
<u>Form of study</u>	Full-time studies
<u>Qualification level</u>	Second-degree studies
<u>Year</u>	1
<u>Semester</u>	II
<u>Unit running the program</u>	Department of Finance, Banking and Accounting
<u>Author</u>	dr inż. Karolina Rybicka
<u>Profile</u>	General academic
<u>Number of ECTS credits</u>	3

COURSE TYPE – NUMBER OF SEMESTER HOURS

LECTURE	CLASSES	LABORATORY	PROJECT	SEMINAR
30	15	–	–	–

COURSE DESCRIPTION

COURSE OBJECTIVE

- O1. Provide students the knowledge of running business activity in fiscal surroundings.
 O2. Provide students the knowledge of tax and other burdens of entrepreneurs.

INITIAL REQUIREMENT FOR THE KNOWLEDGE, ABILITIES AND OTHER COMPETENCES

- Knowledge of basic economic categories.
 Knowledge of mechanisms and functioning business units.
 Knowledge of methods of management.
 Knowledge of basic finance and accounting categories.
 Knowledge of basic civil law regulations and law activities.
 Knowledge of identifying law regulations concerning business activity.

EFFECTS OF LEARNING

- EU 1 – Student knows tax and other burdens.
 EU 2 – Student has knowledge of management and optimization of fiscal burdens.
 EU 3 – Student can characterize the influence of fiscal burdens of business units and knows how to use them in decision-making process.
 EU 4 – Student can characterize basic law regulations concerning business activity.

COURSE CONTENT

Form of teaching – 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

Form of teaching – 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

Coursebooks
Slide projector
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	ECTS
Contact hours with the teacher	LECTURE /	30	1,2	
	CLASSES	15	0,7	
Participation in consultations		10	0,4	
Getting Acquainted with the indicated literature		15	0,7	
TOTAL NUMBER OF HOURS / ECTS CREDITS FOR THE COURSE		75	3	

BASIC AND SUPPLEMENTARY LITERATURE

Basic literature

Cyganik M., *Legal English*, Wydawnictwo C.H. Beck, Warszawa 2013.
Policy Issues in Insurance: Investment, Taxation, Insolvency, Wydawnictwo OECD, Paris 1996.
 Nightingale K., *Taxation Theory and Practice*, Harlow Prentice Hall, 2000.
 Jamróży M., *Corporate Tax and Non-Tax Charges*, SGH, Warszawa 2015.
 Jorgenson D.W., *Tax Policy and the Cost of Capital*, The MIT Press, Cambridge, 1996.
 Daily A.F.W, *Tax Savy for Small Business: Year-Round Tax Strategies to Save You Money*, Nolo, Berkeley 2002.
 Grabowski R., *Fundamentals of Financial Accounting*, SGH, Warszawa 2015.

Supplementary literature

Tax Ordinance Act.
 Act on Value Added Tax.
 Act on Personal Income Tax.
 Act on Corporate Income Tax.
 Acts on cost taxes.
 Rybicka K., *Fixed Assets in the Accounting Act and Tax Law*, [in:] *Financial Management in Risk and Uncertainty Conditions*. Joint work ed. by Alfreda Zachorowska, Dariusz Wielgórka Wydawnictwo PCZ, Częstochowa 2009.

Rybicka K., Expenditures on Environmental Protection and Sources of their Financing [in:] Business Management and Corporate Social Responsibility, red. S.Łęgowik-Świącik, A. Surowiec, VSB Ostrawa, 2018.

TEACHERS (NAME, SURNAME, ADRES E-MAIL)

dr inż. Karolina Rybicka, karolina.rybicka@wz.pcz.pl

MATRIX OF REALIZATION OF LEARNING EFFECTS

The learning effect	Reference to the effects of the defined effects for the entire program (PEK)	Course aims	Course content	Teaching tools	Evaluation method
EU 1	K_W2, K_W3, K_U2, K_U6, K_K1, K_K6	C1, C2	L1-L12, C1	1,2,3	F1, P1
EU 2	K_W10, K_W3, K_U2, K_U6, K_K1, K_K6	C1, C2	L13-L24, C3-C7	1,2,3	F1, P1
EU 3	K_W7, K_W3, K_U2, K_U6, K_K1, K_K6	C1, C2	L19-L30, C1, C2, C8-C13	1,2,3	F1, P1
EU 4	K_W7, K_W3, K_U2, K_U6, K_K1, K_K6	C1, C2	L1-L12, C1, C2	1,2,3	F1, P1

EVALUATION FORM – DETAILS

	For a grade of 2	For a grade of 3	For a grade of 4	For a grade of 5
Effect 1	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.
Effect 2	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.
Effect 3	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.
Effect 4	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 SUBJECT

Information where one can get access to presentations, instructions – all necessary information is to be communicated to students during first seminar meeting and information is to be sent in electronic way.

Information about the place of conducting the course – information is available on the internet site of the faculty.

Information on the dates of seminars and lectures – internet site of the faculty.

Information on the consultation hours – internet site of the faculty.