

Module: System of Corporate Taxation in Closed and Opened Economy

Lecturer: Jarosław Cwyl, Ph.D.

Semester :Winter/Summer

Hours: 15 h

Type: Lecture

Credit: Final Test

ECTS: 6

The lectures deal with wide range of outcomes which are caused by Corporate Income Tax. Particularly, the lectures account for aspects of tax burden for the corporate sector and consequences for other forms of business activities. Another aspect which will be analyzed concerns problems of public accounts and the taxation system. As a matter of fact that theory of Corporate Tax System is connected with significant problems in the theory of economy. The lecture may be useful not only for students but also politicians, local authorities and managers. The lectures cover the following topics:

- Tax wedge in the case of Corporate Income Tax and double taxation,
- Theoretical models of Incidence of Corporate Income Tax,
- Different views on impact of corporate income tax as a tax imposed on corporate investment- historical analysis,
- The importance of specific structure of Corporate Income tax in OECD countries,
- The differences in Corporate Income Tax burden across the countries,
- Asymmetric information, agency costs and monitoring costs as important complications for tax regulations,
- International complications with Corporate Income Tax and competition,
- Other issues connected with Corporate Income Tax,
- Theory of Property taxation and the cost of capital in firms.

The lectures will end in the final test during the last meeting. Its result will determine the final grade.