

ITEM CARD (SYLLABUS)

Description of the course

| Code course | | Course name | Tax System | | |
|---------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------|------------------|-----------------------|----------|
| IBF/O/I/NS/B1.31 | | | System podatkowy | | |
| Language | | English | | | |
| Academic Year | | 2024/2025 | | | |
| Direction of study | | International Business and Finance | | | |
| Level of education (study) | | Level 1 | | | |
| Profile of education (study) | | General academic | | | |
| Form of study | | Extramural | | | |
| Semester / semesters | | 1 | | | |
| Belonging to a course groups | | B1-Compulsory courses specific to the field of study | | | |
| Course status | | Compulsory | | | |
| Form of classes, hours, ECTS points | | Form of classes | Number of hours | Number of ECTS points | |
| | | Lecture | [h] | 2 ECTS | |
| | | Exercises | [h] | | |
| | | Seminar | 10 [h] | | |
| Relationship of subject | with profile of education (study) | Related to conducted scientific activity in the field of economics and finance | | | 0,5 ECTS |
| | with qualifications | ----- | | | ECTS |
| | with discipline | Economics and finance | | | 2 ECTS |
| Form of teaching | | traditional - classes organized at the University | | | |
| The criterion for the selection of students | | All students of International Business and Finance | | | |
| Unit running course | | Department of Finance, Insurance and Accounting | | | |
| Coordinator | | Dr Jarosław Cwyl | | | |
| Faculty www address | | http://weif.uniwersytetradom.pl | | | |
| E-mail, phone number of coordinator | | jaroslaw.cwyl@uthrad.pl; (48) 361 74 67 | | | |

COURSE OUTCOMES, METHODS OF TEACHING AND VERIFICATION OF THE EFFECTS OF EDUCATION

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|------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| Purpose of the course: | The aim of the course is to acquire knowledge of taxes, their function and causes effects on the business activity and economy at all. |
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| Course teaching content: | <p>The course content is related to conducted scientific research.</p> <p>Seminar content:</p> <ol style="list-style-type: none"> 1. Theory of taxes. Classification of taxes. (1h, W1) 2. Deadweight Loss, Distortionary effect of taxes- Excess burden. (1h, W1, U1) 3. International competition and cooperation. (3h, W1, U1, K1, BN) <ol style="list-style-type: none"> a. Cooperation in EU and OECD. b. VAT type taxes: international comparisons of VAT type tax. c. Excise taxes: International comparisons of excise tax. d. Capital taxes: <ol style="list-style-type: none"> i. International comparisons of corporate income tax. ii. Other taxes. e. International competition. 4. Income taxes(2h, W1, U1, K1, BN): <ol style="list-style-type: none"> a. International comparisons of tax burden for employees. b. International comparisons of progressivity income taxes. c. Payroll taxes. Social contributions security. 5. Competitiveness of the states and tax systems. (1h, W1, U1, K1). 6. Local taxes. (1h, W1, U1). 7. Other aspects of taxes. (1h, W1, U1, K1). |
| Method of teaching: | <i>instructional methods (lecture including multimedia techniques with elements of discussion);</i> <i>practical methods (demonstration, analytical exercises)</i> |
| Grading criteria, criteria for assessing learning outcomes, method of calculating the final grade: | <p><i>The condition for passing the course is achieving all the required learning outcomes specified for the course.</i></p> <p>The acquired knowledge is assessed in the final test with open questions and exercises (it is required to get more than 50% points possible to achieve in the test) and activity during course.</p> |

| Education effects for the course in relation to the direction effects and form of classes | | | | Verification methods of learning outcomes (form check) | |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------------------------------------|--------------|
| Number of education effect | Description effects of education for the subject (PEU) Student who has completed the course (W) knows and understands/(U) is able to /(K) is ready to: | Directional learning effect (KEU) | Form of realization of teaching | Examination form | Form check |
| W1 | knows and understands the basic legal and economic conditions related to professional activity as well as the relationships and interdependencies between economic and financial structures and institutions operating in the market economy on a national and international scale. | K_W12 | Seminar | Pass with grade | Written test |
| U1 | is able to use the knowledge acquired in the discipline of economics and finance to use the normative systems applicable in the national economy and international | K_U03 | Seminar | Pass with grade | Written test |

| | | | | | |
|----|---------------------------------------------------------------------------------------------------------------------------|-------|---------|-----------------|------------------------------------|
| | law regulations. | | | | |
| K1 | is ready to evaluate his knowledge and recognize the importance of knowledge in solving cognitive and practical problems. | K_K01 | Seminar | Pass with grade | Discussion/ activity during course |

| Recommended reading, literature supplement, teaching aids | | | | | |
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| <p>Basic literature:</p> <ul style="list-style-type: none"> • K. Raczkowski, F. Schneider, J. Węgrzyn, <i>Tax system economics</i>, PWN, Warszawa 2023. <p>Supplementary literature:</p> <ul style="list-style-type: none"> • F. Haase, G. Kofler, <i>Oxford Handbook of International Tax Law</i>, Oxford University Press, 2023 • Ch.Evans, J. Hasseldine, A. Lymer, R. Ricketts, C.Sandford, <i>Comparative taxation: why tax systems differ</i>, EP Fiscal Publications, 2017 <p><i>A detailed list of additional literature, web sources and teaching aids will be provided by a teacher during the first class</i></p> | | | | | |

| Student workload needed to achieve the assumed learning outcomes - balance of ECTS points | | | |
|-------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------|------------------|
| Participation in classes, activities | Student's working hours [h] | | |
| | Other hours. Contact (IGK) | Classes without a teacher – student's own work (ZBN) | Classes |
| Participation in Lectures/ Seminars | X | X | 10[h] |
| Participation in Exercises/Laboratories | X | X | [h] |
| Participation in the Consultation | 5 [h] | X | X |
| Preparing to lectures/ exercises/seminars Preparation for an examination | X | 35 [h] | X |
| Summary of student's workload | 5 [h]/0,2 ECTS | 35 [h]/ 1,4 ECTS | 10 [h]/ 0,4 ECTS |
| Points of ECTS for subject | 50 [h] / 2,0 ECTS | | |

| Additional information and remarks |
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| <p>For students with special needs, including those with disabilities and chronic illnesses, the methods and forms of verifying learning outcomes specified above (in the course syllabus) are appropriately adjusted to meet the individual needs of these students.</p> <p>"The detailed rules and rights of students with special needs, including those with disabilities and chronic illnesses, regarding participation, assessment, and examinations, are specified in the Study Regulations, Study Rules, and Procedures for Ensuring Accessibility of the Educational Process for Students with Special Needs, including those with disabilities and chronic illnesses."</p> |