

To be filled in by the Field of Study Committee	Module (course block) name: ERASMUS				Module code:		
	Course name: TAXES				Course code:		
	Organisational Unit conducting the course/module: INSTITUTE OF ECONOMICS						
	Field of study: ECONOMY						
	Mode of study: FULL - TIME		Study profile: PRACTICAL		Mode of study: ECONOMY/ ERASMUS		
	Year / semester: WINTER		Course/module status: OPTIONAL		Course/module language: ENGLISH		
	Form of tuition	lecture	class	laboratory	project	seminar	other (please, specify)
	Course load (hrs)	30					
Module/course coordinator	Ph.D. Szymon Kisiel						
Lecturer	Ph.D. Szymon Kisiel						
Course/module objectives	The module aims to explore basic principles of taxation						
Entry requirements	No requirements						
LEARNING OUTCOMES							
No.	Learning outcome description					Reference to the learning outcomes for Field of Study	
Knowledge – the student:							
01	list the basic institutions of tax system; also can name and explain main differences of various tax systems and legal structures of selected taxes.					K1P_W01 K1P_W02 K1P_W04	
02	can name and explain main differences of various tax systems and legal structures of selected taxes					K1P_W01 K1P_W02 K1P_W03 K1P_W11	
03	explain basic principles of international tax law and taxation					K1P_W01 K1P_W02 K1P_W11	
04	knows and is able to present examples of tax planning					K1P_W03 K1P_W04	
Skills – the student:							
05	will be skilled in analyzing of legal acts related to international tax law					K1P_U05	
06	will be skilled in analyzing of legal problems;					K1P_U16	
07	will be skilled to find appropriate legal sources of Tax Law					K1P_U10	
08	will be able to use the knowledge of taxes from the perspective as a taxpayer					K1P_U10 K1P_U15	
Social competences – the student:							
09	will develop their skills in cooperation with each other during the group works and problem solving tasks;					K1P_K01 K1P_K04	
10	will be able to take an active part in discussions on topics related to International Tax Law.					K1P_K02	
11	accept different views in solving problems related to International Tax Law.					K1P_K01 K1P_K03	
COURSE CONTENT							
Lecture							
Principles of taxation; Sources of tax law; Personal income tax; Corporate income tax; Value added tax Tax on land and buildings; Taxation of health; Taxation of income from business and investment International aspects of income tax; Tax planning							
Basic literature	<ol style="list-style-type: none"> V. Thuronyi, <i>Tax Law Design and Drafting</i>, Springer, 1 edition (February 9, 2000) <i>Taxation of International Transactions: Materials, Texts And Problems</i>, 4th (American Casebook) [Hardcover] Charles H. Gustafson (Author), Robert J. Peroni (Author), Richard C. Pugh (Author) West; 4 edition (December 23, 2010) 						

Supplementary literature	<ol style="list-style-type: none"> 1. P. Harris, Income Tax in Common Law Jurisdictions, University of Cambridge 2006. 2. International Taxation of Permanent Establishments: Principles and Policy (Cambridge Tax Law Series) [Hardcover] Michael Kobetsky (Author) Cambridge University Press; 1 edition (October 31, 2011) 3. International Commercial Tax (Cambridge Tax Law Series) [Hardcover] Peter Harris (Author), David Oliver (Author) Cambridge University Press; 1 edition (September 6, 2010) 4. Global E-Business Law & Taxation [Hardcover] 5. Ana D. Penn (Editor), Martha L. Arias (Editor) Oxford University Press, USA (April 16, 2009) 6. The International Tax Law Concept of Dividend 7. (Series on International Taxation) [Hardcover] Marjaana Helminen (Author) 		
Onsite teaching methods	Lecture, conversational lecture, lecture and multimedia presentation, e-learning, cases studies		
Teaching methods including methods and techniques of remote teaching	not included		
Learning outcomes verification methods			Learning outcome number
Solving mini cases in teams at the beginning of classes			1,2,8,9,10,11
Case study			1,2,3,4,5,6,7,10
Exam (written or oral)			1,2,3,4,5,6,7
Form and terms of awarding credits	Exam (written or oral exam)		
STUDENT WORKLOAD			
Type of activity/tuition	Number of hours		
	Total	Activities related to practical professional preparation	Participation in classes conducted with the use of methods and techniques of remote teaching
Participation in lectures	30	20	
Independent study of lecture topics	30	20	
Participation in classes and laboratories			
Independent preparation for classes			
Preparation of projects/essays/etc.	30	30	
Preparation for examination/credit awarding test	30	30	
Participation in consultation hours	5		
Other			
TOTAL student workload in hours	125	100	0
Number of ECTS credits for the course	5		
Number of ECTS credits ascribed to a scientific discipline	5 (economy and finance)		
Number of ECTS credits relevant to practical professional education	4		
Number of ECTS credits relevant to remote education (tuition involving the use of methods and techniques of remote teaching)	0		
Number of ECTS credits for classes which require direct participation of lecturers	1,2		