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| 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** | | | | | | Study cycle: bachelor | | | | | | |
| Mode of study: **full - time** | | | | | | Study profile: **practical** | | | | | | |
| Year / semester:  **winter** | | Course/module status: | | | | | 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 |
| **CURRICULUM CONTENTS** | | | | | | | | | | | | | |
| **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 | | | | V. Thuronyi, Tax Law Design and Drafting, Springer, 1 edition (February 9, 2000)  Taxation of International Transactions: Materials, Texts And Problems, 4th (American Casebook) [Hardcover] Charles H. Gustafson (Author), Robert J. Peroni (Author), Richard C. Pugh (Author) West; 4 edition (December 23, 2010) | | | | | | | | | |
| Additional literature | | | | 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]  Ana D. Penn (Editor), Martha L. Arias (Editor) Oxford University Press, USA (April 16, 2009)  5. The International Tax Law Concept of Dividend  (Series on International Taxation) [Hardcover] Marjaana Helminen (Author) | | | | | | | | | |
| Teaching methods | | | | Lecture, conversational lecture, lecture and multimedia presentation, e-learning, cases studies | | | | | | | | | |
| Form and terms of awarding credits | | | | Exam (written or oral exam) | | | | | | | | | |
| **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 | |
| STUDENT WORKLOAD | | | | | | | | | | | | | |
| Type of activity/tuition | | | | | | | | Number of hours | | | | | |
| Total | | | Activities related to practical professional preparation | | |
| 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 | | |
| **Number of ECTS credits for the course** | | | | | | | | **5** | | | | | |
| **Number of ECTS credits assigned to the scientific discipline** | | | | | | | | **5 economy and finance** | | | | | |
| Number of ECTS credits associated with practical classes\* | | | | | | | | **4** | | | | | |
| Number of ECTS credits for classes which require direct participation of lecturers | | | | | | | | 1,2 | | | | | |