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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\_W03K1P\_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\_U10K1P\_U15 |
| **Social competences – the student:** |
| 09 | will develop their skills in cooperation with each other during the group works and problem solving tasks; | K1P\_K01K1P\_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\_K01K1P\_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 |