

## ITEM CARD (SYLLABUS)

### Description of the course

Code course	Course name	<i>Tax System</i>		
<i>IBF/O/I/NS/B1.31</i>		<i>System podatkowy</i>		
Language	English			
Academic Year	2024/2025			
Direction of study	<i>International Business and Finance</i>			
Level of education (study)	<i>Level 1</i>			
Profile of education (study)	<i>General academic</i>			
Form of study	<i>Extramural</i>			
Semester / semesters	<i>1</i>			
Belonging to a course groups	<i>B1-Compulsory courses specific to the field of study</i>			
Course status	<i>Compulsory</i>			
Form of classes, hours, ECTS points	Form of classes	Number of hours	2 ECTS	
	Lecture	[h]		
	Exercises	[h]		
	Seminar	10 [h]		
Relationship of subject	with profile of education (study)	<i>Related to conducted scientific activity in the field of economics and finance</i>		0,5 ECTS
	with qualifications	-----		ECTS
	with discipline	Economics and finance		2 ECTS
Form of teaching	<i>traditional - classes organized at the University</i>			
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	<a href="http://weif.uniwersytetradom.pl">http://weif.uniwersytetradom.pl</a>			
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

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><b>Seminar content:</b></p> <ol style="list-style-type: none"> <li>1. Theory of taxes. Classification of taxes. (1h, W1)</li> <li>2. Deadweight Loss, Distortionary effect of taxes- Excess burden. (1h, W1, U1)</li> <li>3. International competition and cooperation. (3h, W1, U1, K1, BN) <ol style="list-style-type: none"> <li>a. Cooperation in EU and OECD.</li> <li>b. VAT type taxes: international comparisons of VAT type tax.</li> <li>c. Excise taxes: International comparisons of excise tax.</li> <li>d. Capital taxes: <ol style="list-style-type: none"> <li>i. International comparisons of corporate income tax.</li> <li>ii. Other taxes.</li> </ol> </li> <li>e. International competition.</li> </ol> </li> <li>4. Income taxes(2h, W1, U1, K1, BN): <ol style="list-style-type: none"> <li>a. International comparisons of tax burden for employees.</li> <li>b. International comparisons of progressivity income taxes.</li> <li>c. Payroll taxes. Social contributions security.</li> </ol> </li> <li>5. Competitiveness of the states and tax systems. (1h, W1, U1, K1).</li> <li>6. Local taxes. (1h, W1, U1).</li> <li>7. Other aspects of taxes. (1h, W1, U1, K1).</li> </ol>
Method of teaching:	<p><i>instructional methods (lecture including multimedia techniques with elements of discussion);</i></p> <p><i>practical methods (demonstration, analytical exercises)</i></p>
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					
<b>Basic literature:</b>					
<ul style="list-style-type: none"> <li>• <i>K. Raczkowski, F. Schneider, J. Węgrzyn, Tax system economics, PWN, Warszawa 2023.</i></li> </ul>					
<b>Supplementary literature:</b>					
<ul style="list-style-type: none"> <li>• <i>F. Haase, G. Kofler, Oxford Handbook of International Tax Law, Oxford University Press, 2023</i></li> <li>• <i>Ch.Evans, J. Hasseldine, A. Lymer, R. Ricketts, C.Sandford, Comparative taxation: why tax systems differ, EP Fiscal Publications, 2017</i></li> </ul>					
<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
<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>