

1.	Field of study	Entrepreneurship Studies
2.	Faculty	Faculty of Law and Administration
3.	Academic year of entry	2025/2026 (winter term)
4.	Level of qualifications/degree	first-cycle studies
5.	Degree profile	practical
6.	Mode of study	full-time

7.	General information about the module	
Module name		Basics of tax law
Module code		PPP
Number of the ECTS credits		4
Language of instruction		Polish
Purpose and description of the content of education		The purpose of the module is to equip the student with knowledge of the key concepts of general tax law in business activities, i.e. legal institutions and principles applicable to all taxes forming the tax system of the country, in particular the legal construction of tax, sources of tax law, tax liabilities, tax authorities and their jurisdiction, tax proceedings and judicial control of tax rulings and introducing the student to the issues of detailed tax law, that is, the construction of taxes in force in Poland and the principles of their settlement in business activities.
List of modules that must be completed before starting this module (if necessary)		not applicable

8.	Learning outcomes of the module			
Code	Description	Learning outcomes of the programme	Level of competenc (scale 1-5)	
KS_01	Is ready to make informed and responsible decisions regarding tax obligations arising from his business.	K_01	5	
U_01	He has the ability to distinguish between the powers and procedures of the tax authorities, as well as to correctly assess the legality of their actions in this regard.	U_07	3	
W_01	Knows the sources of tax law and understands the elements of tax legal construction.	W_01	4	
W_02	Understands and explains to an advanced level the concepts of general tax law in the operation of a business.	W_01	4	
W_03	Has an advanced knowledge of detailed tax law.	W_02	3	

9.	Methods of conducting classes		
Code	Category	Name (description)	
a01	Lecture methods / expository methods	Formal lecture/ course-related lecture <i>a systematic course of study involving a synthetic presentation of an academic discipline; its implementation assumes a passive reception of the information provided</i>	
b02	Problem-solving methods	Lecture-discussion <i>transmission of content involving interaction with the lecture audience; discussion of lecture-related issues is one of its elements or constitutes its follow-up</i>	

b07	Problem-solving methods	Activating methods: a case study <i>a comprehensive description of a phenomenon connected with the selected discipline; reflecting the reality, presenting the 'what', 'where' and 'how' of the phenomenon, i.e., all of its key aspects to be discussed in class; used as a reproduction, presentation, discussion or diagnosis of factors that shape the phenomenon or interact with it; an in-depth qualitative analysis and evaluation of a selected phenomenon</i>
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10. Forms of teaching					
Code	Name	Number of hours	Assessment of the learning outcomes of the module	Learning outcomes of the module	Methods of conducting classes
FZ_1	lecture	15	exam	KS_01, W_01, W_02, W_03	a01, b02
FZ_2	practical classes	30	course work	U_01, W_02, W_03	b07

11. The student's work, apart from participation in classes, includes in particular:				
Code	Category	Name (description)		Is it part of the BUNA?
a02	Preparation for classes	Literature reading / analysis of source materials <i>reading the literature indicated in the syllabus; reviewing, organizing, analyzing and selecting source materials to be used in class</i>		No
a03	Preparation for classes	Developing practical skills <i>activities involving the repetition, refinement and consolidation of practical skills, including those developed during previous classes or new skills necessary for the implementation of subsequent elements of the curriculum (as preparation for class participation)</i>		Yes

Information on the details of the module implementation in a given academic year can be found in the syllabus available in the USOS system: <https://usosweb.us.edu.pl>.