

<b>STUDY MODULE DESCRIPTION FORM</b>		
Name of the module/subject <b>Tax systems in EU countries</b>		Code <b>1011102221011105021</b>
Field of study <b>Engineering Management - Full-time studies -</b>	Profile of study (general academic, practical) <b>(brak)</b>	Year /Semester <b>1 / 2</b>
Elective path/specialty <b>Marketing and Company Resources</b>	Subject offered in: <b>Polish</b>	Course (compulsory, elective) <b>elective</b>
Cycle of study: <b>Second-cycle studies</b>	Form of study (full-time, part-time) <b>full-time</b>	
No. of hours Lecture: <b>15</b> Classes: <b>15</b> Laboratory: <b>-</b> Project/seminars: <b>-</b>		No. of credits <b>3</b>
Status of the course in the study program (Basic, major, other) <b>(brak)</b>		(university-wide, from another field) <b>(brak)</b>
Education areas and fields of science and art <b>social sciences</b> <b>Economics</b>		ECTS distribution (number and %) <b>3 100%</b> <b>3 100%</b>
<b>Responsible for subject / lecturer:</b> dr hab. Marek Szczepański, prof. PP email: marek.szczepanski@put.poznan.pl tel. +48 61 665 33 93, Katedra Nauk Ekonomicznych ul. Strzelecka 11, 60-965 Poznań		<b>Responsible for subject / lecturer:</b> dr hab. Marek Szczepański, prof. PP email: marek.szczepanski@put.poznan.pl tel. +48 61 665 33 93 Wydział Inżynierii Zarządzania ul. Strzelecka 11 60-965 Poznań
<b>Prerequisites in terms of knowledge, skills and social competencies:</b>		
1	<b>Knowledge</b>	Basic knowledge of macroeconomics.
2	<b>Skills</b>	1) Ability of independent thinking, associating, concluding about phenomena taking place in enterprise management. 2) Ability of interpret and describe principal economic rules and processes that affect the activity of an enterprise.
3	<b>Social competencies</b>	Student is aware of the social context of the business activity and he understands basic social phenomena
<b>Assumptions and objectives of the course:</b> Acquainting listeners with applicable rules of calculating and the collection of indirect taxes (VAT and excise Taxes) and with fundamentals of action harmonizing taxes in Europe and their influence on the shape of functioning of the single market the EU. The complete course should give students the ability of making comparative analysis of systems of income and property taxes in Europe, the ability of correct interpretation of provisions of double taxation agreements and the Model Convention OECD in this respect.		
<b>Study outcomes and reference to the educational results for a field of study</b>		
<b>Knowledge:</b>		
1. Student has a knowledge about the object of contextual studies towards management studies and about ergological science and methods used in their research methods, as well as about the common and specific term apparatus towards management science - [K2A_W01] 2. Student deeply knows methods of gaining data about the behavior of actors of foreign markets - [K2A_W11] 3. Student knows rules of shaping and developing forms of individual business, he knows how to use the knowledge from the area of technique, management and economics - [K2A_W15, K2A_W18]		
<b>Skills:</b>		
1. Student know how to interpret and explain correctly social, cultural, political, legal and economical phenomena and mutual relations between social phenomena - [K2A_U01] 2. Student has the skill to use the obtained knowledge in different ranges and forms, he knows how to make a critical evaluation of efficiency and usability of the obtained knowledge - [K2A_U02, K2A_U06]		
<b>Social competencies:</b>		

1. Student can notice causally consecutive relations in the realization of established purposes and set the ranking of importance of alternative or competitive tasks - [K2A\_K03]  
 2. Student is aware of the interdisciplinary character of the knowledge and skills necessary for solving problems of the organization and of the necessity of making interdisciplinary teams - [K2A\_K05, K2A\_K06]

### Assessment methods of study outcomes

Forming assessment:

- a) in classes ? current evaluation of student's activity during classes, 2 tests - half and up to the end of the semester  
 b) during lectures ? basing on questions asked during the lecture, which refer to previous lectures on the subject.

Final assessment

- a) final test checking the total of knowledge on the subject obtained during classes and lectures. Required at least 55% of correct answers

### Course description

The thematic scope of the object includes:

- 1) General assumptions of the Policy of financial integration in EU member countries.
- 2) Tax system in European Union ? comparison with the Polish tax system
- 3) Indirect taxes in the European system.
- 4) Harmonization of direct taxes: evolution of changes made in the scope of income taxes
- 5) Vat and the excise tax in European directives.
- 6) Representative OECD Convention on avoiding the double taxation
- 7) Chosen problems of levying a tax on incomes on the example of accepted solutions with international double taxation agreements
- 8) Assessment of the degree of the harmonization of the Polish tax law with the law of the European Union
- 9) Role of the state and the fiscal policy in economies of selected European countries
- 10) Evolution of tax systems in European countries
- 11) General assumptions of tax integration processes

#### Basic bibliography:

1. Krajewska A., Podatki w Unii europejskiej, Polskie Wydawnictwo Ekonomiczne, Warszawa 2012.
2. Żyżyński J., Budżet i polityka budżetowa. Wybrane zagadnienia, Wydawnictwo Naukowe PWN, Warszawa 2009.
3. Krajewska A., Podatki w Unii europejskiej, Polskie Wydawnictwo Ekonomiczne, Warszawa 2012.
4. Żyżyński J., Budżet i polityka budżetowa. Wybrane zagadnienia, Wydawnictwo Naukowe PWN, Warszawa 2009.

#### Additional bibliography:

1. Głuchowski J., Polskie prawo podatkowe, Wydawnictwo Naukowe PWN, Warszawa 1996.
2. Radziukiewicz M.J., Redystrybucja dochodów. Kto zyskuje? Kto traci?, PWe, Warszawa 2011.
3. Głuchowski J., Polskie prawo podatkowe, Wydawnictwo Naukowe PWN, Warszawa 1996.
4. Radziukiewicz M.J., Redystrybucja dochodów. Kto zyskuje? Kto traci?, PWe, Warszawa 2011.

### Result of average student's workload

Activity	Time (working hours)	
1. Lectures	15	
2. Classes	15	
3. Preparation to classes	20	
4. Consultation of classes	16	
5. Preparation to the final test	20	
6. Final test	2	
7. Discussion on the final test results	2	
Student's workload		
Source of workload	hours	ECTS
Total workload	90	3
Contact hours	50	2

Practical activities	35	1
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