**SYLLABUS FOR THE SUBJECT**

|  |  |
| --- | --- |
| Item Name/Nazwa przedmiotu | **Financial and tax decisions** |
| Direction/Kierunek | **Management** |
| Form of study/Forma studiów | **Stationary** |
| Level of education/Poziom kształcenia | **Second degree** |
| Year/Rok | **1** |
| Semester/Semestr | **1** |
| Guide unit/Jednostka prowadząca | **Department of Finance, Banking and Accounting** |
| Drafter/Osoba sporządzająca | **dr Marcin Stępień** |
| Profile/Profil | **General academic** |
| Number of ECTS credits/Liczba punktów ECTS | **2** |

**TYPE OF CLASSES - NUMBER OF HOURS PER SEMESTER/RODZAJ ZAJĘĆ – LICZBA GODZIN W SEMESTRZE**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Lecture/Wykład | Exercise/Ćwiczenia | Laboratory/Laboratorium | Project/Projekt | Seminar/Seminarium |
| **30** | **15** |  |  |  |

**COURSE DESCRIPTION/OPIS PRZEDMIOTU**

**PURPOSE OF THE COURSE/CEL PRZEDMIOTU**

C1. To present the problems of doing business in the financial and tax environment.

C2. To impart knowledge of the basic tools of financial and tax management in an enterprise.

**PREREQUISITES FOR KNOWLEDGE, SKILLS AND OTHER COMPETENCIES/WYMAGANIA WSTĘPNE W ZAKRESIE WIEDZY, UMIEJĘTNOŚCI I INNYCH KOMPETENCJI**

1. The student has knowledge of basic economic (including financial) categories.
2. The student has knowledge of the mechanism and principles of economic unit.
3. The student has knowledge of management methods in economic units.
4. The student has basic knowledge of finance and the basics of accounting.
5. The Student is able to use basic concepts of civil law and perform legal actions.
6. The student has the ability to identify legal regulations on the organization and operation of business entities.

**LEARNING OUTCOMES/EFEKTY UCZENIA SIĘ**

EU1. The student knows and understands to an in-depth degree, the legal and financial conditions of various types of activities taking place in organizations.

EU2. The student is able to determine the impact of fiscal burdens on the functioning of business entities and obtain information, interpret it, and draw conclusions from the financial and fiscal environment.

EU3. The student is able to make strategic decisions related to the management of the organization in the financial and fiscal environment using appropriate tools.

EU4. The student is ready to correctly select and use the resources of management knowledge and consult experts when difficulties arise in solving a problem.

**CURRICULUM CONTENT/TREŚCI PROGRAMOWE**

|  |  |
| --- | --- |
| **Form of classes/Forma zajęć –LECTURE/ WYKŁADY** | **Number of hours/Ilość godzin** |
| W1-2 Introduction to the subject Presentation of literature and formal requirements for passing the course. | **2** |
| W3-4 Characteristics of equity as a source of asset financing. | **2** |
| W5-6 Foreign capitals as a source of financing resources. | **2** |
| W7-8 Structures of financing the resources of the enterprise The concept of financial leverage | **2** |
| W9-10 Characteristics of the sources of tax law | **2** |
| W11-12 Classifications of taxes | **2** |
| W13-14 Characteristics of the tax ordinance and the main concepts of tax law. The concept of control and tax proceedings. | **2** |
| W15-16 Direct taxes - general characteristics Corporate income tax (subject and object of taxation, income in business activities, the concept of deductible expenses). | **2** |
| W17-18 Indirect taxes - characteristics on the example of tax on goods and services (subject and object of taxation). | **2** |
| W19-20 Elements of tax policy of the enterprise | **2** |
| W21-28 Selected tax decisions of the enterprise | **8** |
| W29-30 Credit of the lecture in the form of a test. | **2** |
| **Form of classes/Forma zajęć – EXERCISE/ĆWICZENIA** | **Number of hours/Ilość godzin** |
| C1. Introductory classes, rules for passing the course. | **1** |
| C2-C4. Exercises on the selection of resource financing structure. | **3** |
| C5-C7. Undertaking economic activity with consideration of tax issues. | **3** |
| C8-C10. Direct and indirect taxes in business - case study. | **3** |
| C11-C13. Examples of tax decision-making in a business. | **3** |
| C14. Summary of exercise classes. | **1** |
| C15. Credit colloquium. | **1** |

**DIDACTIC TOOLS/NARZĘDZIA DYDAKTYCZNE**

1. audio-visual equipment

2. blackboard, chalk, markers

3. textbooks and scripts

4. sets of tasks given to students to solve

5. e-learning platform.

**METHODS OF ASSESSMENT (F- FORMATIVE, P - SUMMATIVE)/SPOSOBY OCENY ( F – FORMUJĄCA, P – PODSUMOWUJĄCA)**

F1. Participation in discussi (activity during classes)

P1. Colloquium

P2. Test.

**STUDENT WORKLOAD/OBCIĄŻENIE PRACĄ STUDENTA**

|  |  |  |
| --- | --- | --- |
| **Form of activity/Forma aktywności** | **Average hours to complete an activity/Średnia liczba godzin na zrealizowanie aktywności** | |
| **[h]** | **ECTS** |
| Contact hours with the teacher (lecture, exercise)/Godziny kontaktowe kontaktowe z nauczycielem (wykłady, ćwiczenia) | 30 | 1,2 |
| Preparing for the exercise/Przygotowanie do ćwiczeń | 5 | 0,2 |
| Preparing to the test/colloquium/ Przygotowanie do testu/kolokwium | 5 | 0,2 |
| Reading the indicated literature/Zapoznanie się ze wskazaną literaturą | 5 | 0,2 |
| Consultations**/**Konsultacje | 5 | 0,2 |
| **TOTAL NUMBER OF ECTS POINTS FOR ITEM/SUMARYCZNA LICZBA PUNKTÓW ECTS**  **DLA PRZEDMIOTU** | **50h** | **2 ECTS** |

**BASIC AND SUPPLEMENTARY LITERATURE/LITERATURA PODSTAWOWA I UZUPEŁNIAJĄCA**

**Basic Literature/Literatura podstawowa:**

1 Current legislation.

2. Litwińczuk H., *Prawo podatkowe przedsiębiorców*, Wolters Kluwer Polska, Warszawa 2017.

3. Gomułowicz A., Mączyński D., *Podatki i prawo podatkowe*, Lexis Nexis, Warszawa 2022.

4. Poszwa M., *Zarządzanie podatkami w małej i średniej firmie*, C.H. Beck, Warszawa 2007.

**Supplementary Literature/Literatura uzupełniająca:**

1. M. Stępień, *Creating Expert Knowledge on Aligning Tax Systems with Corporate Business Strategies*, (w) Proceedings of the 25th European Conference on Knowledge Management. Vol. 25 nr 1 (red.) OBERMAYER Nóra, BENCSIK Andrea, Węgry 2024.

2. M. Stępień, *Knowledge Management in the Implementation of the Company's Business Strategy,* Proceedings of the 24th European Conference on Knowledge Management. Vol. 24 nr 2 (red.) MATOS Florinda, ROSA Alvaro, Lizbona 2023.

3. Y An, M. Stępień, A. Abusalma, O. Lozitskaya, *Management of Cash Flows between a Debtor and a Creditor in the Enterprise Bankruptcy Process*, Polish Journal of Management Studies, Vol. 22, 2020.

4. K. Rybicka, *Usage of Big Data Technology in Controlling*, Research in World Economy, 2019.

**INSTRUCTOR OF THE COURSE (NAME, SURNAME, E-MAIL ADDRESS)/PROWADZĄCY ZAJĘCIA (IMIĘ, NAZWISKO, ADRES E-MAIL)**

Marcin Stępień, marcin.stepien@pcz.pl

Karolina Rybicka, karolina.rybicka@pcz.pl

**MATRIX OF THE IMPLEMENTATION OF LEARNING OUTCOMES/MACIERZ REALIZACJI EFEKTÓW UCZENIA SIĘ**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Learning Outcome/Efekt uczenia się** | **Reference an effect to program-wide defined effects/ Odniesienie danego efektu do efektów zdefiniowanych dla całego programu** | **Course objectives/Cele przedmiotu** | **Curriculum content/Treści programowe** | **Teaching tools/Narzędzia dydaktyczne** | **Method of evaluation/Sposób oceny** |
| **EU**1 | K\_W01, K\_W04, K\_U01 | C1, C2 | W1, W2, C1, C2-C4, | 1, 2, 3, 4 | F1, P1, P2 |
| **EU**2 | K\_W06, K\_U01, K\_K05 | C1, C2 | W2, W3, W4, W5, W6, C5-C10 | 1, 2, 3, 4 | F1, P1, P2 |
| **EU**3 | K\_W09, K\_U06, K\_K05 | C1, C2 | W2, W3, W4, W7, W8, W9, W10, C11-C12 | 1, 2, 3, 4 | F1, P1, P2 |
| **EU**4 | K\_W10, K\_U01, K\_U10, K\_K05 | C1, C2 | W4, W5, W6, W 11, W12, W13, W14, W15, C13-C15 | 1, 2, 3, 4 | F1, P1, P2 |

**FORM OF ASSESSMENT - DETAILS/FORMY OCENY – SZCZEGÓŁY**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Per grade 2/Na ocenę 2 | Per grade 3/Na ocenę 3 | Per grade 4/Na ocenę 4 | Per grade 5/Na ocenę 5 |
| **Effect 1/ Efekt 1** | The student does not know and does not understand in the legal and financial conditions of various types of activities occurring in organizations. | The student knows the legal and financial conditions of various types of activities taking place in organizations. | The student knows and understands the legal and financial conditions of various types of activities taking place in organizations. | The student knows and understands to an in-depth degree, the legal and financial conditions of various types of activities taking place in organizations. |
| **Effect 2/**  **Efekt 2** | The student is unable to determine the impact of fiscal burdens on the operation of business entities, and is unable to obtain information and is unable to interpret it and draw conclusions from the financial and fiscal environment. | The student is able to determine the impact of fiscal burdens on the operation of business entities, but is unable to obtain information and is not able to interpret the information and draw conclusions from the financial and fiscal environment. | The student is able to determine the impact of fiscal burdens on the operation of business entities, is able to obtain information, but is able to interpret it, as well as draw conclusions from the financial and fiscal environment. | The student is able to determine the impact of fiscal burdens on the operation of business entities and obtain information, interpret it, and draw conclusions from the financial and fiscal environment. |
| **Effect 3/**  **Efekt 3** | The student is not able to make strategic decisions related to the management of the organization in the financial and tax environment using appropriate tools. | The student is able to make strategic decisions, separately from the functioning of the organization in the financial and tax environment using appropriate tools. | The student is able to make strategic decisions related to the management of the organization in the financial and tax environment. | The student is able to make strategic decisions related to the management of the organization in the financial and tax environment using appropriate tools. |
| **Effect 4/**  **Efekt 4** | The student is not ready to correctly select and use management knowledge resources and consult experts when difficulties arise in solving a problem. | The student is ready to make correct use of management knowledge resources. | The student is ready to correctly select and use management knowledge resources and consult experts. | The student is ready to correctly select and use management knowledge resources and consult experts when difficulties arise in solving a problem. |

\*A 3.5 half grade is awarded in the case of full credit for the learning outcomes with a 3.0 grade, but the student has not fully absorbed the learning for a 4.0 grade. A half-grade of 4.5 is awarded in the case of full credit for the learning outcomes with a 4.0 grade, but the student has not fully assimilated the learning outcomes for a grade of 5.0./ \*Ocena połówkowa 3.5 jest wystawiana w przypadku pełnego zaliczenia efektów uczenia się na ocenę 3.0, ale student nie przyswoił w pełni uczenia się na ocenę 4.0. Ocena połówkowa 4.5 jest wystawiana w przypadku pełnego zaliczenia efektów uczenia się na ocenę 4.0, ale student nie przyswoił w pełni efektów uczenia się na ocenę 5.0.

**OTHER USEFUL INFORMAION ABOUT THE ITEM/INNE PRZYDATNE INFORMACJE O PRZEDMIOCIE**

Information where you can read presentations for classes, etc. - Information is provided during the first class and sent electronically to the addresses of individual dean’s groups./ Informacje, gdzie można zapoznać się z prezentacjami na zajęcia itp. - Informacje udzielane są podczas pierwszych zajęć i przesyłane drogą elektroniczną na adresy poszczególnych grup dziekańskich

Information on the place of classes - Information can be found on the website of the Faculty of Management and in the USOS system./ Informacja o miejscu zajęć – Informacje znajdują się na stronie internetowej Wydziału Zarządzania oraz w systemie USOS.

Information on the date of classes (day of the week/time) - Information can be found on the website of the Faculty of Management and in the USOS system./ Informacja o terminie zajęć (dzień tygodnia/godzina) – Informacje znajdują się na stronie internetowej Wydziału Zarządzania oraz w systemie USOS

Information about consultations (hours + place) - Information is given during the first classes, it is also available on the website of the Faculty of Management./ Informacje na temat  godzin i miejsca konsultacji znajdują się na stronie internetowej Wydziału Zarządzania oraz podawane są na pierwszych zajęciach ze studentami.