

Course: Taxation of Business Entities	ECTS Points: 3
Course Code:	
Language: English	
Course description: educational content – elective, optional course	
Lecturer: Dr Anna Wildowicz-Giegiel	
Semester: <b>winter</b> /summer	Number of hours: 30 Lecture: 15 Classes: -15
<u>Courses to be completed before enrollment to the course:</u>	
Principles of economics	
<u>Substantive content</u>	
<b>Lectures</b>	<b>Number of Hours</b>
Legal forms of business entities and taxation	2
Fiscal burdens of business entities	2
Personal Income Tax of business activity	4
Simplified forms of business taxation	2
Corporate Income Tax	2
Indirect taxes in economic activity (VAT, excise tax)	4
Social insurance contributions as labour cost	2
Tax evidence. Settlement of taxes. Tax compliance costs	2
International business taxation	10
<u>Aim of the course:</u>	
The aim of the course is to provide students with knowledge on the principles of business taxation, paying special attention to the different forms of taxation which depend on legal form of business activity, types of business tax burdens, and their economic effects on business entities functioning in the selected EU countries.	
<u>Teaching methods:</u>	
Lecture with class discussion and presentations, also case studies	
<ol style="list-style-type: none"> <li>1. Ulbrich, Holley H., Public finance in theory and practice, London; New York: Routledge, 2011.</li> <li>2. J.S. Alworth, G. Archi, Taxation and the Financial Crisis, Oxford University Press, New York 2012.</li> <li>3. International Tax Handbook, Bloomsbury Professional, Croydon 2017</li> <li>4. Taxation trends in the European Union, Publications Office of the European Union, Luxemburg 2017, doi:10.2778/30295</li> </ol>	
<u>Forms and conditions of credit</u>	
Preparation of the paper on the selected topic	