



SZKOŁA GŁÓWNA  
GOSPODARSTWA  
WIEJSKIEGO

## Taxation and Insurance in Enterprises

### Educational subject description sheet

#### Basic information

<b>Field of study</b> Finance and accounting - przedmioty do wyboru		<b>Didactic cycle</b> 2024/25	
<b>Speciality</b> -		<b>Subject code</b> EKRFA-FS_D.28K.06471.24	
<b>Organizational unit</b> Faculty of Economics		<b>Lecture languages</b> english	
<b>Study level</b> second cycle (post bachelor's degree)		<b>Mandatory</b> Elective subjects	
<b>Study form</b> full-time studies		<b>Block</b> Major subjects	
<b>Education profile</b> General academic		<b>Disciplines</b> Economics and finance	
<b>Coordinator</b>	Agnieszka Parlińska		
<b>Teacher</b>	Agnieszka Parlińska		
<b>Period</b> Semester 4	<b>Examination</b> Pass with grade		<b>Number of ECTS points</b> 3
	<b>Activities and hours</b> Lecture: 20 Auditorium exercises: 10		

## Goals

Code	Goal
C1	Apply a general overview of taxation and insurance in enterprises in selected countries.
C2	Discuss the conceptual issues that arise when defining structural and organizational dimensions and recent reforms and innovations in taxation and insurance in enterprises in selected countries.
C3	Develop the skills necessary to identify key issues and apply the principles of taxation and insurance in enterprises in selected countries.

## Entry requirements

No

## Subject's learning outcomes

Code	Outcomes in terms of	Effects	Examination methods
<b>Knowledge - Student knows and understands:</b>			
W1	the concept of applying the taxation and insurance burdens on enterprises.	FA_K2_W03	Project, Test (written or computer based)
<b>Skills - Student can:</b>			
U1	to apply and analyze the processes related to enterprises' tax and insurance liabilities.	FA_K2_U02	Project, Test (written or computer based)
U2	estimate the tax and insurance burdens on enterprises.	FA_K2_U02	Project, Test (written or computer based)
<b>Social competences - Student is ready to:</b>			
K1	independent and critical use of acquired knowledge in the field of fiscal burdens on enterprises.	FA_K2_K01	Project

## Study content

No.	Course content	Subject's learning outcomes	Activities
1.	Definition, functions and construction of taxes. The classification methods of taxes. History of taxation. Terminology used in taxation. The genesis and development of the social security system. The rules social insurance liability. International cooperation: Integration with the EU (VAT Information Exchange System (VIES), FISCALIS - European Commission Program, Excise Data Exchange System (SEED)), and other forms of cooperation.	W1, U1, K1	Lecture

No.	Course content	Subject's learning outcomes	Activities
2.	Tax burdens on enterprises in Poland and selected EU countries: forms of taxation of personal income from economic activity, taxation of intellectual property with income taxes, registration and identification taxpayers of value added tax, taxation of intra-Community supplies of goods with value added tax. Insurance burdens of enterprises in Poland and selected EU countries: social insurance and health insurance.	W1, U1, U2, K1	Auditorium exercises

## Course advanced

Activities	Methods of conducting classes
Lecture	Conversation lecture, Analysis of source materials
Auditorium exercises	Case study, Discussion, Presentation, Analysis of source materials

Activities	Examination method	Percentage
Lecture	Test (written or computer based)	50%
Auditorium exercises	Project	50%

Activities	Credit conditions
Lecture	On the written exam (test), the student should obtain 50% of the maximum number of points.
Auditorium exercises	Evaluation of the project (consisting of several parts) performed in a group - preparation and presentation. To pass, the student must receive 50% of the points from each part.

## Literature

### Obligatory

1. Taxation trends in the European Union Data for the EU Member States, Iceland, Norway and United Kingdom : 2021 edition  
<https://op.europa.eu/en/publication-detail/-/publication/d5b94e4e-d4f1-11eb-895a-01aa75ed71a1/language-en>
2. Health at a Glance: Europe, OECD 2022 <https://www.oecd.org/health/health-at-a-glance-europe-23056088.htm>
3. Sarah Thomson, Thomas Foubister, Elias Mossialo, Financing health care in the European Union,  
[http://www.euro.who.int/\\_\\_data/assets/pdf\\_file/0009/98307/E92469.pdf](http://www.euro.who.int/__data/assets/pdf_file/0009/98307/E92469.pdf)

## Calculation of ECTS points

Activity form	Activity hours*
Lecture	20
Auditorium exercises	10
Preparation for the test	25
Preparing the project	20

<b>Student workload</b>	<b>Hours</b> 75
<b>Number of ECTS points</b>	<b>ECTS</b> 3

\* hour means 45 minutes

# Effects

Code	Content
FA_K2_K01	label.effect.prefix.competenceThe graduate is ready to recognition of the profound importance of knowledge in professional life, a critical analysis of its resources and the search for its sources among experts
FA_K2_U02	label.effect.prefix.skillThe graduate is able to skilfully analyse the causes and effects of phenomena occurring in the economy in the field of finance and accounting
FA_K2_W03	label.effect.prefix.knowledgeThe graduate knows and understands an extended level, forms, and standards as well as legal regulations regarding the functioning of entities in the real and financial sector