Subject card

Subject name and code	Taxes and Insurances in Business, PG_00183846						
Field of study	Sightseeing and Historical Tourism						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2027/2028		
Education level	Master's studies		Subject group		Obligatory subject group in the field of study Optional subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		2.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Piotr Pisarewicz				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours	Self-study		SUM
	Number of study hours	15		2.0	33.0		50
Subject objectives	To familiarize students with the types of taxation and tax records as well as the specificity, types and functioning of insurance used in running a business activity.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[KiTHMU2_W04] Has in-depth knowledge of selected issues in the field of history and science of management and quality	The student has in-depth knowledge of selected issues within the disciplines to which the field of study is assigned, in particular taxation and insurance on the tourism market.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
[KiTHMU2_U03] Obtains, verifies, critically analyzes and systematizes information on historical sciences, using bibliographies, finding aids, databases and internet resources useful in researching issues related to local history and historical tourism	The student obtains, verifies, critically analyzes and systematizes information concerning the area of taxes and insurance using bibliographies, archival aids, databases and Internet resources useful in researching issues related to local studies and historical tourism.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
[KiTHMU2_W09] Knows and understands in depth selected issues related to the functioning of the tourism market and various forms of entrepreneurship in tourism	The student knows and understands in-depth selected issues related to taxation and insurance activities in business activities on the tourism market	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
[KiTHMU2_K05] Can think and act in an entrepreneurial manner	The student is able to think and act in an entrepreneurial manner in the area of tourism market activity.	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written

<table>
<tr><td>Subject contents</td><td colspan="2">Tax system in Poland Forms of taxation of business activity Progressive and flat tax, Lump sum on recorded income and tax card Insurance in conducting business activity Value added tax (VAT) Entrepreneur as a payer of income taxes uncertainty, risk, random event concept and classification, insurable and non-insurable risks, risk management concept and stages, concept and origin of business insurance, functions and principles of business insurance, global insurance market, classification of insurance, insurance market: entities conducting insurance activity, conditions for undertaking and conducting business, essence of operation of joint-stock insurance company and mutual insurance company, supervision of the insurance market (types of supervision, organization of supervision in Poland), insurance intermediation, other institutions of the insurance market, concept nature and elements of insurance relationship, insurance contract, general insurance conditions, compulsory insurance selected types of insurance products: property insurance, life insurance, health and accident insurance, insurance market in Poland against the background of the international market, basics of financial activity of insurance companies, reinsurance and co-insurance</td></tr>
<tr><td>Prerequisites
and co-requisites</td><td colspan="2"></td></tr>
<tr><td>Assessment methods
and criteria</td><td colspan="2"><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written test exam</td><td>51.0%</td><td>100.0%</td></tr></table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>1. P. Felis, M.Jamroży, J. Szlęzak-Matusewicz,Podatki i składki w działalności przedsiębiorców, Wyd. DIFIN Warszawa 2024
2. J. Ickiewicz: Obciążenia fiskalne przedsiębiorstw, PWE Warszawa 2010
3. M. Kosek-Wojnar: Zasady podatkowe w teorii i praktyce, PWE Warszawa 2012
4. P. Pisarewicz, A. Gierusz, P. Kowalczyk Rólczyńska, A. Pobłocka, Produkty Ubezpieczeniowe, Wydawnictwo UG, Gdańsk, 2020
5. T. H. Bednarczyk, K. Bielawska, B. Jackowska, E. Wycinka, Ekonomiczne i demograficzne uwarunkowania funkcjonowania i rozwoju ubezpieczeń, Wydawnictwo UG, Gdańsk, 2020</td></tr>
<tr><td>Supplementary literature</td><td>1. R. Styczyński: Rozliczanie podatkowe właścicieli firm jednoosobowych, Ofic. Wyd. Unimex 2012
2. W. Szymański: Strategiczne zarządzanie podatkami w małym i średnim przedsiębiorstwie w Unii Europejskiej, Wiedza i Praktyka 2012
3. Ubezpieczenia, Wanda Ronka-Chmielowiec, C.H. Beck, Warszawa, 2016
4. Ustawa o działalności ubezpieczeniowej i reasekuracyjnej Komentarz, red: Magdalena Szczepańska, Paweł Wajda, Wolters Kluwer, Warszawa 2016
5. Ubezpieczenia. Podręcznik akademicki, red. j.Handschke, J. Monkiewicz, Poltext, Warszawa 2010
6. Ustawa o działalności ubezpieczeniowej i reasekuracyjnej inne akty prawne regulujące omawianą problematykę</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/
example questions/
tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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