

COURSE DESCRIPTION CARD

Bialystok University of Technology Faculty of Engineering Management									
Field of study	Management							Degree level and programme type	first degree/ second degree
Specialization /diploma path	-							Study profile	-
Course name	International taxation and accountancy							Course code	IS-FM-00099S
								Course type	elective
Forms and number of hours of educational activities	L	C	LC	P	SW	FW	S	Semester	summer
		30						No. of ECTS credits	5
Entry requirements	-								
Course objectives	<p>After this course students will acquire knowledge concerning key principles of tax and accounting systems used in developed economies.</p> <p>Students will gain competences necessary to evaluate tax systems present in their countries and anticipate potential changes in legislation. This in turn will help them in management of the companies they will work in.</p> <p>Students will acquire performance management skills. Participants will also be in position to read with understanding financial statements and prepare basic accounting documents.</p>								
Course content	<p>Fiscal policy in EU states. Characteristics of key taxes. Optimal tax. Tax management of international entities. Model tax convention. Tax optimization and anti-abusive rules.</p> <p>Introduction to financial and management accounting. Key documents in financial statements. Performance management. Ratio analysis. Costs and expenses. Costs classification. Cost calculations. Budget preparation. Presentation of information and reporting.</p>								
Teaching methods	Case studies, subject classes								
Assessment method	One test at the end of semester from material covered during classes (ca. 3-4 questions); mark from classes can be increased up to 1 point for particularly active students								
Symbol of learning outcome	Learning outcomes							Reference to the learning outcomes for the field of study	
L01	student defines and distinguishes between management accounting and financial accounting, recognises their roles and places in an enterprise information system							-	
L02	student classifies costs by various elements, selects method of cost calculation, calculates product cost							-	
L03	student presents information in financial statements, analyses and assesses partial financial results							-	
L04	student identifies various taxes and has the knowledge of key principles of taxation system							-	

L05	understands business developments in a company and is able to use his knowledge for tax management purposes	-
Symbol of learning outcome	Methods of assessing the learning outcome	Type of teaching activities during which the outcome is assessed
L01	test	C
L02	test	C
L03	test	C
L04	test	C
L05	test	C
Student workload (in hours)		No. of hours
Calculation	participation in classes	30
	participation in office hours	5
	preparation for test	25
	preparation for classes	20
	homework assignments	45
	TOTAL:	125
Quantitative indicators		HOURS
Student workload – activities that require direct teacher participation		35
Student workload – practical activities		90
Basic references	1. ACCA: study text, Performance Management, BPP Learning Media, London 2018. 2. ACCA: practice - a revision kit. Paper F5, Performance management, Learning Media, London 2013. 3. Srikant M Datar, Madhav V Rajan, Horngren's cost accounting: a managerial emphasis, Pearson Education, 2018	
Supplementary references	1. John R Dyson, Ellie Franklin, Accounting for non-accounting students, Pearson Education, 2017 2. Peter Atrill, Edward J McLaney, Accounting and finance for non-specialists, Pearson Education, 2017 3. Linda Smith Bamber, Karen Wilken Braun, Walter T Harrison Jr., Managerial accounting, Pearson Prentice Hall, 2008 4. ACCA: study text, Paper F6, Taxation (UK), Learning Media, London 2013. 5. ACCA: practice - a revision kit, Paper F6, Taxation (UK), Learning Media, London 2013. 6. M. Jamroży, Corporate tax and non-tax charges, Oficyna wydawnicza SGH, Warsaw 2015.	
Organisational unit conducting the course	Department of Management, Economics and Finance	Date of issuing the programme
Author of the programme	dr Andrzej Karpowicz	21 Feb 2022

L – lecture, C – classes, LC – laboratory classes, P – project, SW – specialization workshop, FW - field work, S – seminar