

## COURSE DESCRIPTION CARD

Bialystok University of Technology Faculty of Engineering Management									
<b>Field of study</b>	<b>Management</b>							<b>Degree level and programme type</b>	<b>first degree/ second degree</b>
<b>Specialization /diploma path</b>	-							<b>Study profile</b>	-
<b>Course name</b>	<b>International taxation and accountancy</b>							<b>Course code</b>	<b>IS-FM-00099W</b>
								<b>Course type</b>	<b>elective</b>
<b>Forms and number of hours of educational activities</b>	<b>L</b>	<b>C</b>	<b>LC</b>	<b>P</b>	<b>SW</b>	<b>FW</b>	<b>S</b>	<b>Semester</b>	<b>winter</b>
		30						<b>No. of ECTS credits</b>	5
<b>Entry requirements</b>	-								
<b>Course objectives</b>	<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>								
<b>Course content</b>	<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>								
<b>Teaching methods</b>	Case studies, subject classes								
<b>Assessment method</b>	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								
<b>Symbol of learning outcome</b>	<b>Learning outcomes</b>							<b>Reference to the learning outcomes for the field of study</b>	
<b>L01</b>	student defines and distinguishes between management accounting and financial accounting, recognises their roles and places in an enterprise information system							-	
<b>L02</b>	student classifies costs by various elements, selects method of cost calculation, calculates product cost							-	
<b>L03</b>	student presents information in financial statements, analyses and assesses partial financial results							-	
<b>L04</b>	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	-
<b>Symbol of learning outcome</b>	<b>Methods of assessing the learning outcome</b>	<b>Type of teaching activities during which the outcome is assessed</b>
L01	test	C
L02	test	C
L03	test	C
L04	test	C
L05	test	C
<b>Student workload (in hours)</b>		<b>No. of hours</b>
<b>Calculation</b>	participation in classes	30
	participation in office hours	5
	preparation for test	25
	preparation for classes	20
	homework assignments	45
	<b>TOTAL:</b>	<b>125</b>
<b>Quantitative indicators</b>		<b>HOURS</b>
<b>Student workload – activities that require direct teacher participation</b>		<b>35</b>
<b>Student workload – practical activities</b>		<b>90</b>
<b>Basic references</b>	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	
<b>Supplementary references</b>	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.	
<b>Organisational unit conducting the course</b>	<b>Department of Management, Economics and Finance</b>	<b>Date of issuing the programme</b>
<b>Author of the programme</b>	<b>dr Andrzej Karpowicz</b>	<b>21 Feb 2022</b>

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