

Tax Policy

1. MODULE SUMMARY

Aims and Summary

The aim of this course is to introduce the students to tax theory and tax policy. After theoretical introduction, we will analyse main taxes, such as PIT, VAT, excise duty and CIT, and discuss current trends in tax policies in the OECD and EU countries.

Module Size and credits

ECTS points	10
Total student study hours	250
Number of weeks	12
Number of weeks	12
School responsible	Lazarski University, Faculty of Economics and Management
Academic Year	2022/2023

Entry Requirements (pre-requisites and co-requisites)

Intermediate Microeconomics

Excluded Combinations

None

Composition of module mark (including weighting of components)

Coursework, 50%, composed of a paper (40% + its presentation 10%)

Final Exam 50%

Pass requirements

To pass the course a student must score at least 40% of the overall weighted average and not less than 35% for each assessment component (i.e. final exam and coursework). Reassessment: coursework component(s) and/or examination as appropriate.

Special Features

None

Course stages for which this module is an elective

BA in Business Economics, Year 3

2. TEACHING, LEARNING AND ASSESSMENT

Intended Module Learning Outcomes

Upon completion of this course, students will be able to:

1. Relate principles of tax theory to real-world situations.
2. Examine the impact of various taxes.
3. Appraise the arguments for and against various tax policies.

Indicative Content

1. Taxation in contemporary world
2. Taxation and income distribution
3. Taxation and efficiency
4. Efficient and equitable taxation
5. Taxation and behaviour
6. Income taxes
7. VAT
8. Excise duty
9. Other taxes
10. Good and bad taxes, tax mix
11. Tax harmonization and competition

Teaching and Learning

This module will be taught by means of lectures, seminars and self-directed study.

Formative Assessment: Tutorial guidance will be provided for exam.

Student activity and time spent on each activity comprises:

Guided	0 hours	(0%)
Lecture	30 hours	(12%)
Self-guided	205 hours	(82%)

Seminar	15 hours	(6%)
Workshop	0 hours	(0%)
Total	250 hours	

Method of Assessment (normally assessed as follows)

The intended learning outcomes will be assessed as follows:

Final exam, 50%, will assess all learning outcomes

Coursework, 50%, composed of a paper (2000-2500 words, 40% + its presentation in class 10%), will assess all learning outcomes

Re-sit

Students failing any component of assessment, at the first attempt, are entitled to one re-sit attempt. This will be by new examination and/or new coursework scheduled for the next assessment opportunity. For coursework, if more than one element existed in the first attempt, this may be combined into one assessment for re-sit.

Date of last amendment

30-01-2017

3. MODULE RESOURCES

Essential Reading

Rosen, H., & Gayer, T., 2014. *Public Finance*, 10th ed. New York City: McGraw-Hill.

Simon, J., Nobes, Ch., 2015. *The economics of taxation*, 15th ed., Fiscal Publications

Required Equipment

None.

4. MODULE ORGANISATION

Module leader

Name Dr. Jarek Neneman

E-mail Neneman@uni.lodz.pl

Length and month of examination

120 minutes in June

Expected teaching timetable slots

No timetable information available. Timetable information should be verified with the School responsible for the module

Subject Quality and Approval information

Board of Study Faculty Collaborative Provision Committee

Subject Assessment Board Faculty Council, Faculty of Economics and Management

Shortened title

Date of approval by FCPC 13 Feb 2017