

Subject card

Subject name and code	Tax Optimisation, PG_00119618						
Field of study	Optymalizacja podatkowa (Wykład)						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Specialty 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	3	ECTS credits			2.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Economic Policy -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Szczodrowski				
	Teachers		dr Grzegorz Szczodrowski				
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						
	eNauczanie source addresses: Moodle ID: 13175 ATC-WE-EK-MU2DZ-(2025/2026) Optymalizacja podatkowa https://mdl.ug.edu.pl/course/view.php?id=13175						
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	0.0	0.0	15		
Subject objectives	The aim of the course is to provide in-depth knowledge and the ability to choose the best solutions in corporate tax planning.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; can assess risks and threats and find ways of counteracting their effects	The student is able to determine priorities in tax planning.	[SK4] test/egzamin - ustny lub pisemny
	[EKONMU2_W08] has an in-depth knowledge of processes occurring in enterprises and economic organisations and with related areas, as well as of processes of change in public institutions; knows methods of research on the regularities governing these changes, taking into account the influence of external stakeholders on them	The student describes the areas of tax optimization at national and international level.	[SW4] test/egzamin - ustny lub pisemny
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	The student analyzes and estimates tax optimization possibilities.	[SU4] test/egzamin - ustny lub pisemny
	[EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres	The student has knowledge of methods of measuring tax burdens.	[SW4] test/egzamin - ustny lub pisemny
[EKONMU2_U03] can analyse causes and course of economic and social processes and phenomena, formulate his/her own opinions on the subject, construct research hypotheses, and select and apply methods of their verification	The student correctly uses economic data in the tax planning process.	[SU4] test/egzamin - ustny lub pisemny	
Subject contents	<p>1. The essence of tax optimization.2. Methods of measuring tax burdens.3. Taxation and investment decisions.4. Taxation and forms of enterprise financing.5. Transfer pricing.6. Hybridization of legal personality for tax purposes.7. Tax Sparing Credit.8. Anti-discrimination clauses.9. Holding as a tax planning instrument.10. The role of tax havens in tax planning.11. Tax planning and circumventing the law.12. Tax optimization on a national and international scale.</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam	51.0%	100.0%

Recommended reading	Basic literature	<p>1. Documents and studies of OECD, EU.</p> <p>2. J. Wyciśłok, Optymalizacja podatkowa: legalne zmniejszanie obciążeń podatkowych, C.H. Beck, Warszawa 2013.</p> <p>3. S. Kudert, M. Jamroży, Optymalizacja opodatkowania dochodów przedsiębiorców, ABC a Wolters Kluwer business, Warszawa 2007.</p> <p>4. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021.</p> <p>5. H. Bajrami: Systemy podatkowe w krajach przechodzących transformację, wpływ na tworzenie kapitału, Wydawnictwo Nasza Wiedza, Warszawa 2021.</p>
	Supplementary literature	<p>1. Current studies indicated by lecturer.</p> <p>2. Strategie podatkowe przedsiębiorstw, pod red. B. Ciupek i T. Famulskiej, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice, 2013.</p> <p>3. H. Kozłowska, Optymalizacja podatkowa przedsiębiorstwa w dobie kryzysu, Stowarzyszenie Księgowych w Polsce, Warszawa 2011.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed	<p>Definition and areas of tax optimization. Tax avoidance and tax fraud. Optimization in sole proprietorship.. Optimization in limited liability and joint-stocks companies. Tax havens.</p>	
Work placement	Not applicable	

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