

Subject card

Subject name and code	Tax Planning in Enterprises - Domestic and International Context (e-learning), PG_00054244						
Field of study	Economics, International Economic Relations						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Optional subject group		
Mode of study	part-time studies	Mode of delivery			e-learning		
Year of study	1	Language of instruction			Polish		
Semester of study	1	ECTS credits			3.0		
Learning profile	academic	Assessment form			credit		
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	20.0	0.0	0.0	0.0	0.0	20
	E-learning hours included: 20.0						
	eNauczanie source addresses: Moodle ID: 11723 ATC-WE-MU2ZAO-(2024/2025) Planowanie podatkowe w przedsiębiorstwach. Aspekt krajowy i międzynarodowy. https://mdl.ug.edu.pl/course/view.php?id=11723						
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	20	0.0	0.0	20		
Subject objectives	The aim of the course is to familiarize students with the forms and methods of tax planning in enterprises as a way to minimize burdens. The classes include the analysis of planning on a national and broader international basis based on the use of opportunities offered by tax havens.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[MSGMU2_U01] can creatively interpret and explain complex and atypical economic phenomena and the relations occurring between them, using the acquired knowledge in economics, finance and international economic relations	Based on the theory of taxation, the student draws conclusions that have practical significance for tax planning.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[MSGMU2_W01] has an in-depth and structured knowledge of economic sciences, in particular economics, its place in the system of sciences, its relations with other sciences and fields of knowledge	The student understands the impact of tax policy on the functioning of the real economy.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[EKONMU2_W01] has an in-depth knowledge of the nature of social sciences and their place in the system of sciences; understands the differences between contemporary trends in economic thought; knows the claims of contemporary economic theories	The student understands the impact of tax policy on the functioning of the real economy.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[EKONMU2_W03] has an in-depth knowledge of relations between economic phenomena, entities and organisations as well as public institutions functioning in the national, international and intercultural spheres	The student describes the areas of tax planning at national and international level.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[MSGMU2_W07] has an in-depth knowledge of selected (legal, organisational, ethical) rules and norms conditioning the functioning of economic structures and institutions on the international market; understands the regularities governing them, changes occurring in them and their sources, and their impact on the functioning of economic entities	The student describes the areas of tax planning at national and international level.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[MSGMU2_U02] can observe, evaluate and critically analyse the causes and course of processes and phenomena taking place in the open economy; can formulate his/her own opinions on the subject, interpret statistical data and economic indicators necessary in this respect, and also forecast economic processes and phenomena using advanced methods and tools applied in economic sciences	The student correctly uses economic data for tax planning at a general level in Poland and internationally.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[EKONMU2_K02] is aware of the level of their knowledge in the area of solving complex problems in economic; understands the need to extend and update this knowledge throughout his/her life	The student complements and expands subject knowledge.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work
	[MSGMU2_K01] is ready to recognise the importance of knowledge of economics in the process of identifying and solving problems in the area of international economic relations and to consult experts in case of difficulties in solving them independently	The student complements and expands subject knowledge.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work
	[MSGMU2_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; assesses risks and threats and finds ways of counteracting their effects	While working in the profession, the student achieves goals in accordance with the analysis carried out in accordance with accepted standards.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work

	Course outcome	Subject outcome	Method of verification
	[EKONMU2_K03] inspires and organises preparation of economic and social projects, following the idea of sustainable development, reconciling legal, economic, ecological, political and social requirements	The student complements and expands subject knowledge.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work
	[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 for tax planning.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[EKONMU2_U01] can creatively interpret and explain economic and social phenomena and relations between them, using acquired knowledge of economics, finance and management sciences	Based on the theory of taxation, the student draws conclusions that have practical significance for tax planning.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
Subject contents	Choosing the form of taxation in business activity.Principles of depreciation, calculation of social and health insurance and the choice of place of registration as parameters of tax planning.CIT and tax capital groups.Tax oases, OECD, avoidance of double taxation.Transfer prices.Tax sparing credit.Holding company as a tax planning instrument.Tax planning and circumventing the law.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Summarizing the ratings for individual topics.	51.0%	100.0%
Recommended reading	Basic literature	1. J. Wyciśłok, Optymalizacja podatkowa: legalne zmniejszanie obciążeń podatkowych, C.H. Beck, Warszawa 2013. 2. Międzynarodowe planowanie podatkowe, pod red. Ł. Ziółka, E&Y, Difin 2007. 3. H. Bajrami: Systemy podatkowe w krajach przechodzących transformację, wpływ na tworzenie kapitału, Wydawnictwo Nasza Wiedza, Warszawa 2021. 4. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wyd. UG, Gdańsk 2021.	
	Supplementary literature	1. Strategie podatkowe przedsiębiorstw, pod red. B. Ciupek i T. Famulskiej, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice 2013. 2. H. Kozłowska, Optymalizacja podatkowa przedsiębiorstwa w dobie kryzysu, Stowarzyszenie księgowych w Polsce, Warszawa 2011. 3.S. Kudert, M. Jamroży, Optymalizacja opodatkowania dochodów przedsiębiorców, ABC a Wolters Kluwer business, Warszawa 2007. 4. G. Szczodrowski, Polityka podatkowa środkowoeuropejskich krajów członkowskich UE w warunkach harmonizacji podatkowej, [w]: prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu - 2009, nr 39, tom II. 5. Current studies indicated by the Lecturer.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	CIT optimization.Areas of VAT optimization.Depreciation.Tax havens.		
Work placement	Not applicable		

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