

Subject card

Subject name and code	Tax planning and tax optimization - lecture, PG_00133760						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
Education level	Bachelor's studies	Subject group			Optional subject group		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	5	ECTS credits			2.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Szymon Obuchowski				
	Teachers						
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						
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		35.0	50
Subject objectives	The aim of the lecture is to provide the necessary knowledge enabling tax advisors and tax analysts to use tax analysis and tax planning skills in their work, in particular in the area of using legal and tax institutions to legally reduce tax burdens. During the course, students will learn about the methodology of interpreting tax law provisions and subsuming factual circumstances under tax law norms, and will acquire skills in determining the boundaries between permissible forms of reducing tax burdens and illegal tax avoidance, as well as applying proven methods of reducing the level of taxes paid						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Uses specialized and correct language and terminology in legal arguments in the field of tax, financial, and accounting law, and constructs oral and written statements efficiently	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	During the debate, he correctly and confidently uses the appropriate terminology in the field of tax, financial, and accounting law, constructs and cites relevant arguments to support his theses	[SU1] oral statement/conversation/discussion [SU8] observation of student's independent or team work
	[PiDPL3_K03] He/she is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization rules	His attitude demonstrates his understanding of the specific nature of the tax advisor profession and his awareness of the boundaries between legal tax optimization and tax evasion. He takes professional ethics into account when choosing a course of action	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK3] text preparation/written work [SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Deepens their knowledge in a systematic manner appropriate to the issues discussed and tasks performed during classes	[SU1] oral statement/conversation/discussion [SU8] observation of student's independent or team work
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	Uses acquired skills and knowledge, independently selecting the necessary sources to deepen their understanding in order to solve problems related to the interpretation and application of tax law and accounting, developing alternative solutions	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	Demonstrates a willingness to deepen their knowledge of tax law, finance, accounting, and related disciplines; is able to identify methods and sources containing detailed information necessary to solve encountered problems; is familiar with authorities and the most important scientific achievements in the above-mentioned field	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK3] text preparation/written work [SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	Correctly uses terminology related to substantive, formal, and financial tax law	[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report [SW3] text preparation/written work [SW5] implementation of a problem task

	Course outcome	Subject outcome	Method of verification
		[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	Uses acquired knowledge of tax, financial, and accounting regulations, recognizing the interdependence between standards and creatively proposing solutions to problems discussed during classes
	[PiDPL3_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	In his arguments and attitude, he demonstrates an understanding of the role of a tax advisor in society	[SK1] oral statement/conversation/discussion [SK8] observation of student's independent or team work
Subject contents	1. Concept and functions of tax analysis 2. Essence, scope, and instruments of tax planning 2.1. Tax optimization vs. tax evasion 2.2. Permitted and prohibited methods of reducing tax burdens 2.3. The concept of abuse/circumvention of tax law norms 2.4. Classification of tax optimization instruments 3. Methods of measuring tax burdens 3.1. Casuistic simulation of tax settlement 3.2. Partial tax calculation 3.3. Dynamic methods		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam/self-written essay	51.0%	100.0%
Recommended reading	Basic literature	K. Cień, Unikanie opodatkowania a planowanie podatkowe, Warszawa [ostatnie wydanie] J. Gliniecka (red.), Financial law, Gdańsk [ostatnie wydanie] Jamroży. M, Kudert S., Optymalizacja opodatkowana dochodów przedsiębiorców, Warszawa [ostatnie wydanie] Jamroży M., Sobieszak M., Obniżanie ciężarów podatkowych, Gdańsk [ostatnie wydanie] J. Wyciśłok, Optymalizacja podatkowa. Legalne zmniejszanie obciążeń podatkowych, Warszawa [ostatnie wydanie] Felis P., Jamroży M., Szlęzak-Matusewicz J., Podatki i składki w działalności przedsiębiorców, Warszawa [ostatnie wydanie] Wyrzykowska A., Optymalizacja VAT, Wydawnictwo ODDK, Gdańsk [ostatnie wydanie]	
	Supplementary literature	Ciupek B., Famulska T., Strategie podatkowe przedsiębiorstw, Wyd. UE w Katowicach, Katowice 2013.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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