

Subject card

Subject name and code	Direct Taxes - lecture, PG_00133764						
Field of study	Podatki bezpośrednie - wykład						
Date of commencement of studies	October 2024	Academic year of realisation of subject	2026/2027				
Education level	Bachelor's studies	Subject group	Obligatory subject group in the field of study				
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	3.0				
Learning profile	academic	Assessment form	exam				
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Damian Cyman					
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	0.0	0.0	0.0	30
	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	30	0.0	45.0	75		
Subject objectives	<p>Understanding the fundamental structures of direct tax introducing students to the system of income taxation in Poland and its role within the legal and economic framework.</p> <p>Analysis of legal sources developing the ability to use tax statutes as well as secondary legislation and tax interpretations.</p> <p>Identification and classification of income learning how to recognize sources of revenue, deductible expenses, tax allowances, and exemptions.</p> <p>Developing skills in calculating tax liabilities practical training in determining the tax base, tax rates, and the amount of tax due.</p> <p>Solving practical problems applying legal provisions to case studies and examples, analyzing interpretative doubts and tax disputes.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The student is able to use specialized legal, financial, and tax terminology in speech and writing in the context of analyzing, interpreting, and solving issues related to company taxation. Is able to formulate precise and substantively correct written and oral statements, including opinions, analyses, and arguments concerning tax and accounting matters. Is capable of effectively communicating with representatives of tax authorities, tax advisors, entrepreneurs, and other participants in economic transactions, using appropriate professional language and legal reasoning.	[SU2] prezentacja/projekt/referat/raport [SU4] test/egzamin - ustny lub pisemny
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	The student is able to plan and organize their own work in a way that ensures timely and effective completion of tasks related to the application of tax and accounting law. Is able to cooperate within a team in the implementation of analytical and interpretative projects related to company taxation, making use of communication skills and the division of responsibilities. Is capable of participating in interdisciplinary team projects combining legal, economic, and accounting aspects in order to develop comprehensive solutions to corporate tax problems.	[SU1] wypowiedź ustna/rozmowa/dyskusja [SU4] test/egzamin - ustny lub pisemny
	[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	The student is able to search for, select, and use appropriate sources of tax law — including legal acts, academic literature, tax authority interpretations, and case law — to solve complex practical problems related to company taxation. Is able to critically analyze and evaluate information obtained in the fields of tax law, finance, and accounting, using appropriate research methods and advanced information and communication tools (e.g., databases, legal information systems). Is capable of synthesizing legal, financial, and accounting knowledge to develop well-founded solutions to interpretative and analytical problems related to the practical application of tax regulations in company operations.	[SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	ChatGPT powiedział: The student has basic knowledge of the economic and social phenomena influencing the functioning of the tax system and the role of taxation in a market economy. Understands the relationships between the state's fiscal policy, the economic situation of enterprises, and the tax decisions made by companies. Recognizes contemporary civilizational dilemmas related to taxation — such as tax justice, tax avoidance, and the impact of taxation on sustainable development and business ethics.	[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/dyskusja

	Course outcome	Subject outcome	Method of verification
	<p>[PiDPL3_K04] He/she is ready to fulfill professional roles related to the application of tax and balance sheet law responsibly and to require this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession</p>	<p>The student understands the importance of professional responsibility in the work of a tax advisor in the application of tax and accounting law and is aware of the ethical and legal consequences of the decisions made.</p> <p>Is able to act in accordance with the principles of professional ethics in advisory activities, particularly in relations with clients, tax authorities, and other participants in economic transactions.</p> <p>Is prepared to uphold the integrity, reputation, and traditions of the tax advisory profession, promoting standards of honesty, professionalism, and responsibility in professional practice.</p>	<p>[SK4] test/egzamin - ustny lub pisemny [SK5] realizacja zadania problemowego</p>
	<p>[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</p>	<p>The student understands the complexity of issues arising in the fields of tax law, finance, and accounting, and is able to critically assess their own knowledge, recognizing its limitations and the need for further development.</p> <p>Is able to properly assess situations in which it is necessary to seek expert opinions in tax law, finance, accounting, or related disciplines, and can effectively cooperate with such experts to solve problems.</p> <p>Understands the importance of an interdisciplinary approach to analyzing and solving corporate tax problems, including the need to draw on the expertise of specialists from outside the legal and economic sciences, such as technology, labor law, or business valuation.</p>	<p>[SK3] opracowanie tekstowe/ praca pisemna [SK4] test/egzamin - ustny lub pisemny</p>
	<p>[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</p>	<p>The student understands the social responsibility of a tax advisor and the importance of ethical conduct in relations between the taxpayer and the tax authority.</p> <p>Is willing to engage in initiatives supporting the development of the professional self-government of tax advisors and activities aimed at protecting taxpayers' rights and promoting transparency in the tax system.</p> <p>Is able to recognize, analyze, and balance the conflicting interests of taxpayers and tax administration, guided by the principles of public interest, integrity, and professionalism.</p>	<p>[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK4] test/egzamin - ustny lub pisemny</p>
	<p>[PiDPL3_W07] He/she has elementary knowledge of the principles of creating and developing basic forms of individual entrepreneurship and taxing such activities</p>	<p>The student has basic knowledge of the principles of establishing and operating a sole proprietorship and its organizational and legal forms in the context of tax regulations.</p> <p>Is familiar with the basic mechanisms of taxation of individual business activity, including the differences between taxation forms (general rules, flat tax, lump-sum tax, tax card).</p> <p>Understands the importance of choosing the appropriate legal and tax form for the development of individual entrepreneurship and is able to identify factors influencing the optimization of tax burdens in business activity.</p>	<p>[SW4] test/egzamin - ustny lub pisemny [SW3] opracowanie tekstowe/ praca pisemna</p>

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[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	The student is able to present and justify their own position in discussions concerning the application of tax law, finance, and accounting, based on legal provisions and case law. Is able to analyze and evaluate different opinions and interpretations of public levy regulations, identifying their strengths and weaknesses from the perspective of tax law principles and the public interest. Is capable of participating in substantive debates, formulating logical, knowledge-based arguments and responding respectfully to differing views and positions.	[SU2] prezentacja/projekt/referat/raport [SU4] test/egzamin - ustny lub pisemny
[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	The student is able to identify areas of business activity where lawful forms of tax optimization can be applied, taking into account the ethical principles of the tax advisor's profession. Demonstrates an entrepreneurial attitude in analyzing and solving tax-related problems, recognizing opportunities to improve and increase the efficiency of companies' economic activities. Understands the importance of an innovative and responsible approach to tax planning in the work of a tax advisor, including the need to balance the interests of the taxpayer and the public interest.	[SK3] opracowanie tekstowe/praca pisemna [SK4] test/egzamin - ustny lub pisemny
[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student is able to independently identify gaps in their knowledge of tax law and accounting and plan actions aimed at addressing them. Is able to use up-to-date sources of information — legal regulations, case law, professional literature, and digital tools — to continuously improve their professional qualifications. Is aware of the need for lifelong learning and professional development in a dynamically changing legal and economic environment, including adapting to new tax regulations and tax advisory practices.	[SU2] prezentacja/projekt/referat/raport [SU4] test/egzamin - ustny lub pisemny
[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.	The student knows and understands the basic terminology and key concepts in the field of tax law and finance, particularly those related to company taxation. Has elementary knowledge of substantive and procedural tax law, including the principles of determining and fulfilling tax obligations in companies. Understands the fundamental relationships between tax law, finance, and accounting regulations, enabling the correct interpretation of tax obligations of business entities.	[SW1] wypowiedź ustna/rozmowa/diskusja [SW2] prezentacja/projekt/referat/raport

	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	The student is able to apply the acquired theoretical knowledge in tax law, accounting, and finance to analyze and solve complex tax issues arising in company operations. Is able to identify and resolve atypical interpretative problems related to tax law provisions, including determining the tax base, intercompany settlements, and assessing the tax implications of business decisions. Is capable of developing solutions to validation and analytical problems using accounting and legal methods, integrating financial, accounting, and normative data in the process of making tax decisions.	[SU2] prezentacja/projekt/referat/ raport [SU4] test/egzamin - ustny lub pisemny
Subject contents	<p>Introduction to the system of direct taxes in Poland The place of direct taxes in the public finance system; classification and significance of direct taxes. Sources of tax law The Constitution of the Republic of Poland, tax acts, implementing regulations, European Union law, and international agreements. Personal Income Tax (PIT) legal structure Tax subjects and objects, sources of income, deductible expenses, exemptions, and tax reliefs. Personal Income Tax taxpayers and payers obligations The moment when the tax obligation arises, forms of taxation, tax declarations, and filing deadlines. Corporate Income Tax (CIT) basic principles Subjective and objective scope, revenues and deductible costs, tax rates, and exemptions. Corporate Income Tax special cases Taxation of capital groups, foreign income, tax losses, and transfer pricing regulations. Inheritance and Gift Tax Subjective and objective scope, exemptions and reliefs, taxpayers obligations. Civil Law Transactions Tax (PCC) Taxable transactions, rates, exclusions, and exemptions. Property and local taxes Real estate tax, agricultural tax, forestry tax, and vehicle tax structure, taxpayers, and exemptions. Tax interpretations and administrative court rulings in the field of direct taxes The role of individual tax rulings and the importance of court judgments in shaping tax practice. International aspects of direct taxation Tax residence, double taxation treaties, and anti-avoidance regulations (CFC, GAAR).</p>		
Prerequisites and co-requisites	<p>knowledge of the fundamentals of law, general understanding of the tax law system, ability to analyze legal texts and use normative acts, basic knowledge of accounting and finance, readiness to solve case studies and work with practical examples.</p>		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	50.0%	100.0%
Recommended reading	Basic literature	<p>K. Janczukowicz, Podatki dochodowe w praktyce, Gdańsk [ostatnie wydanie] J. Marciniuk, Podatek dochodowy od osób fizycznych. Komentarz, Warszawa [ostatnie wydanie] A. Mariański, Podatek dochodowy od osób prawnych. Komentarz, Warszawa [ostatnie wydanie] A. Bartosiewicz. PIT. Komentarz, Warszawa [ostatnie wydanie]</p>	
	Supplementary literature	<p>Ordynacja podatkowa. Komentarz Stefan Babiarz, Bogusław Dauter, Roman Hauser, Andrzej Kabat, Małgorzata Niezgódka-Medek, Warszawa 2024 Ordynacja podatkowa. Komentarz. Tom I Wolters Kluwer, Warszawa 2022 Ustawa o podatku dochodowym od osób fizycznych (tekst jednolity) Warszawa (aktualne wydanie) Ustawa o podatku dochodowym od osób prawnych (tekst jednolity) Warszawa (aktualne wydanie) Podatki 2025: poradnik praktyczny (PIT, CIT, ryczałt) Warszawa 2025</p>	
	eResources addresses		

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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