

Subject card

Subject name and code	Taxation of companies - lecture, PG_00133970						
Field of study	Opodatkowanie spółek - wykład						
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	part-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	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	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		40.0	50
Subject objectives	The aim of the course is to provide students with theoretical and practical knowledge of the principles of company taxation in the Polish tax system, as well as in the context of international regulations. Students will learn about the structure of corporate income tax (CIT), the rules of taxation for partnerships and capital companies, and the tax implications of different forms of business activity.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<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 tax, financial, and accounting issues related to the functioning of companies and is able to critically assess their own knowledge and views in this area. Is able to identify situations that require consultation with experts in tax law, finance, and accounting, and can effectively cooperate with them to solve practical problems. Is aware of the importance of an interdisciplinary approach in analyzing and solving corporate tax issues, including the need to draw on the expertise of specialists from fields other than legal and economic sciences (e.g., valuation, technology, labor law).</p>	<p>[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK4] test/egzamin - ustny lub pisemny [SK5] realizacja zadania problemowego</p>
	<p>[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</p>	<p>The student is able to search for, select, and use appropriate sources of tax law (legal acts, case law, interpretations, academic literature) to solve specific corporate tax problems. Is able to critically analyze and evaluate complex tax and accounting information, using appropriate research methods and information and communication tools, including specialized databases and software. Is capable of synthesizing legal, financial, and accounting data to develop justified interpretations and solutions to validation and analytical problems related to company taxation</p>	<p>[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego</p>
	<p>[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</p>	<p>The student is able to analyze and interpret complex tax cases related to company taxation, using knowledge from tax law, accounting, and finance. Is able to formulate and solve atypical interpretative problems related to tax regulations, taking into account administrative court rulings and the practice of tax authorities. Is capable of developing analytical solutions to complex corporate tax problems by integrating financial and accounting data to assess the tax implications of business decisions.</p>	<p>[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego</p>
	<p>[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</p>	<p>The student is able to identify areas of business activity in which legal forms of tax optimization can be applied. Understands the boundaries between permissible tax optimization and tax avoidance or violation of the law. Is able to propose tax solutions that support effective and lawful financial management of a company. Demonstrates an entrepreneurial and proactive attitude in analyzing the tax implications of business decisions. Is able to critically assess the effects of planned optimization measures on the interests of the taxpayer and the state budget.</p>	<p>[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK4] test/egzamin - ustny lub pisemny [SK5] realizacja zadania problemowego</p>

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	[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	The student understands the social role of a tax advisor and the importance of professional ethics in relations between the taxpayer and the tax authority. Is willing to engage in initiatives supporting the development of the professional self-government of tax advisors and activities aimed at protecting taxpayers' rights. Is able to recognize and balance the conflicting interests of taxpayers and tax administration, guided by the principles of public interest and professional integrity.	[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK4] test/egzamin - ustny lub pisemny [SK5] realizacja zadania problemowego
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	ChatGPT powiedział: The student is able to independently identify areas that require further knowledge in tax law and accounting and to plan their own professional development. Demonstrates the ability to independently use current sources of knowledge — legal acts, case law, professional literature, and databases — to update and expand their competencies. Is aware of the necessity of continuous professional development in a dynamically changing legal and economic environment, including adapting to new tax regulations.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU5] realizacja zadania problemowego
	[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 formulate and present their own position in discussions concerning the application of tax law, finance, and accounting, based on the analysis of legal provisions and case law. Is able to evaluate and compare different opinions and interpretations of public levy regulations, indicating their strengths and weaknesses from the perspective of tax system principles. Is capable of participating in substantive debates, presenting arguments in a logical, factual manner consistent with the principles of legal and professional ethics.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego
	[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 concepts used in tax law, particularly in the field of company taxation. Is familiar with the fundamental principles of substantive and procedural tax law, including those related to determining corporate tax liabilities. Understands the relationships between tax law provisions and financial and accounting regulations, enabling the correct interpretation of corporate tax obligations.	[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/ dyskusja [SW5] realizacja zadania problemowego

	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 terminology in the fields of tax law, finance, and accounting, both in speech and writing, in the context of analyses and discussions related to company taxation. Is able to formulate written and oral statements on tax issues precisely and clearly, including the interpretation of legal provisions and practical solutions. Is capable of effectively communicating with representatives of tax authorities, tax advisors, and entrepreneurs, using appropriate professional language and legal reasoning.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU4] test/egzamin - ustny lub pisemny
Subject contents	<p>Introduction to company taxation in Poland</p> <p>The role of company taxation within the tax system; sources of law (CIT, PIT, Accounting Act, Commercial Companies Code). Corporate Income Tax (CIT) Subjective and objective scope; revenues, deductible costs, tax losses. Personal Income Tax (PIT) and partnerships Tax transparency; rules for determining partners income. Taxation of profit distribution Double taxation of dividends; profit distributions in capital and partnership companies. Tax reliefs and exemptions in company taxation Investment and R&D reliefs, Estonian CIT, special economic zones. International aspects of company taxation Tax residence, avoidance of double taxation, transfer pricing, anti-abuse regulations (GAAR, CFC). Tax planning and corporate tax liability Limits of lawful tax optimization; the role of the tax advisor; sanctions and tax audits. Impact of European Union law on company taxation EU directives (Parent-Subsidiary, Interest-Royalties, ATAD) and the case law of the Court of Justice of the European Union (CJEU).</p>		
Prerequisites and co-requisites	<p>The student should be familiar with general concepts in the field of public finance and accounting, enabling an understanding of the mechanisms for determining income and the tax base. Should understand the fundamental differences between partnerships and capital companies, as well as their legal and financial structures. Should possess the ability to read and interpret legal acts, particularly tax laws and implementing regulations.</p>		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	50.0%	100.0%
Recommended reading	Basic literature	Hanna Elżbieta Litwińczuk, Marcin Jamróży, Piotr Karwat, Robert Krasnodębski, Opodatkowanie spółek (2022) wydawnictwo Profinfo	
	Supplementary literature	Adam Mariański (red.), Opodatkowanie spółek osobowych i ich wspólników	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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