

Subject card

Subject name and code	Taxation of income in Polish law - auditorium classes, PG_00134084						
Field of study	Opodatkowanie dochodu w prawie polskim - ćwiczenia						
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				
Mode of study	part-time studies	Mode of delivery	at the university				
Year of study	2	Language of instruction	Polish				
Semester of study	3	ECTS credits	3.0				
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	dr Patryk Kaczmarek mgr Mateusz Kaźmierczak					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	20.0	0.0	0.0	0.0	20
	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	20	0.0	55.0	75		
Subject objectives	The aim of the course is to familiarize students with the principles and legal regulations concerning income taxation in Poland. Students will acquire skills in drafting procedural documents in tax proceedings related to income taxes.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_U05] He/she is able to conduct a debate on problems related to the application of tax, financial and accounting law	The student is able to conduct substantive debates on issues related to the application of tax law, finance, and accounting, presenting arguments based on knowledge and legal analysis.	[SU1] wypowiedź ustna/rozmowa/diskusja
	[PiDPMU2_K03] He/she is ready to think and act in an entrepreneurial manner, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization	The student demonstrates readiness for entrepreneurial thinking and action, considering the specifics of the tax advisor profession, including the application of tax optimization rules.	[SK1] wypowiedź ustna/rozmowa/diskusja
	[PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the complexity of issues in tax law, finance, and accounting, is capable of critically assessing their knowledge, and seeks expert opinions when facing difficulties in problem-solving.	[SK4] test/egzamin - ustny lub pisemny
	[PiDPMU2_U02] He/ she is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines through the proper selection of sources (especially normative acts, doctrinal writing and jurisprudence) and information derived from them, making evaluation, critical analysis, synthesis, creative interpretation and presentation of this information, using appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools adapted or developed from them) - which enables innovative performance of tasks that are not fully predictable, especially solving validation problems and interpretations related to the application of tax law, as well as problems of tax analysis and accounting	The student is capable of critically analyzing, interpreting, and presenting information in the fields of tax law and accounting, drawing on normative acts, literature, and case law, enabling creative and innovative problem-solving.	[SU4] test/egzamin - ustny lub pisemny
	[PiDPMU2_W01] The graduate demonstrates deepened and systematic knowledge about tax principles, finance and tax law, knows main development trends of the scientific disciplines concerned by the studies	The student has advanced and structured knowledge of tax principles, finance, and tax law and is familiar with the main developmental trends in these fields, enabling the analysis and evaluation of their changes in both practical and theoretical contexts.	[SW4] test/egzamin - ustny lub pisemny
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	The student is able to communicate on legal, financial, and tax-related topics with diverse audiences, using precise specialized language and adapting the message to the audience's level of understanding.	[SU1] wypowiedź ustna/rozmowa/diskusja

Course outcome	Subject outcome	Method of verification
[PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.	The student knows advanced terminology and concepts in tax law and finance and possesses in-depth knowledge of substantive and procedural tax law as well as economic structures and institutions, enabling a comprehensive approach to tax issues.	[SW4] test/egzamin - ustny lub pisemny
[PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting	The student is capable of applying theoretical knowledge to identify and solve complex issues in tax law and accounting, including validation and interpretation challenges and tax analysis problems.	[SU4] test/egzamin - ustny lub pisemny
[PiDPMU2_K04] He/she is ready to perform professional roles related to the application of tax and balance sheet law and to demand it from others - including, in particular, the development of the achievements of the profession of tax advisor, maintaining the ethos of this profession, observing and developing the principles of professional ethics, and acting towards compliance with these principles	The student is prepared to responsibly perform professional roles related to tax and accounting law, adhere to ethical standards, and contribute to their development within the professional community.	[SK4] test/egzamin - ustny lub pisemny [SK5] realizacja zadania problemowego
[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	The student has basic knowledge of the principles of establishing and developing individual entrepreneurship and the taxation of such activities, enabling them to initiate and manage their own ventures.	[SW4] test/egzamin - ustny lub pisemny
[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law	The student has structured knowledge of the principles and ethical norms related to taxes and tax law, enabling them to act in accordance with high professional standards.	[SW1] wypowiedź ustna/rozmowa/diskusja
[PiDPMU2_K02] He/she is ready to fulfill social obligations, to inspire and organize activities for taxpayers and professional self-government of tax advisors, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	The student is ready to undertake social responsibilities, initiate activities for taxpayers and the tax advisory community, and support public interest initiatives while balancing conflicting interests of taxpayers and tax authorities.	[SK1] wypowiedź ustna/rozmowa/diskusja
[PiDPMU2_U07] He/she can manage the work of the team, as well as interact with other people as part of team work for the application of tax, balance sheet law and tax analysis	The student is able to effectively manage a team and collaborate within a group, particularly in projects related to tax law, accounting law, and tax analysis.	[SU1] wypowiedź ustna/rozmowa/diskusja
[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	The student is capable of independently planning and implementing lifelong learning processes, adapting them to professional and academic needs.	[SU1] wypowiedź ustna/rozmowa/diskusja
[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting	The student is able to formulate and test research hypotheses related to tax law, tax analysis, and accounting, utilizing research tools and scientific methodology.	[SU1] wypowiedź ustna/rozmowa/diskusja

Subject contents	Determining income and deductible expenses in PIT and CIT practical examples. Calculating the tax base and the amount of tax due accounting exercises. Case analysis of the application of tax reliefs and exemptions. Annual settlements of individuals completing PIT tax returns. Corporate Income Tax (CIT) annual settlement of a capital company. Taxation of foreign income examples and interpretations. Analysis of individual tax rulings and administrative court judgments. Preparation and discussion of tax settlement projects.		
Prerequisites and co-requisites	<p>Prerequisite requirements: The student should have a basic understanding of public finance, the tax system, and accounting. Familiarity with the fundamentals of tax law and economics is recommended.</p> <p>Additional requirements: The ability to analyze tax law provisions, interpret court rulings, and solve practical tax-related problems. It is also useful to be familiar with current tax forms and basic software tools supporting tax settlements.</p>		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	50.0%	100.0%
Recommended reading	Basic literature	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]	
	Supplementary literature	Hanna Litwińczuk (red.), Podatki bezpośrednie. Prawo polskie a prawo wspólnotowe. Implementacja dyrektyw. Orzecznictwo ETS Oficyna Prawa Polskiego, 2009 Paweł Szwajdler, Granice negatywnej harmonizacji podatków bezpośrednich w prawie Unii Europejskiej Wydawnictwo Beck	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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