

Subject card

Subject name and code	The transfer prices - lecture, PG_00134099						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Master's studies	Subject group			Optional subject group		
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			1.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Drywa				
	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		10.0	25
Subject objectives	The aim of the course is to provide students with knowledge of transfer pricing institutions. The course prepares students for legal professions related to the application of tax law.						

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	can participate in discussions on issues related to the application of tax law in the field of transfer pricing, present and evaluate different opinions and positions, in particular in the field of different interpretations of tax law provisions	[SU1] oral statement/conversation/discussion
	[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.	has knowledge of basic legal structures in the field of transfer pricing; knows and can define key legal institutions covered by the lrgal regulations in this area	[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report [SW3] text preparation/written work
	[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	understands the complexity of issues related to transfer pricing and, therefore, is ready to critically assess their knowledge in this area and the content they receive ; is aware of the level of their knowledge and skills,	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work
	[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	understands the complexity of issues related to transfer pricing and their impact on business operations	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK3] text preparation/written work
	[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting	can formulate and test hypotheses related to simple transfer pricing issues	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work
	[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	is able to use their theoretical knowledge of transfer pricing to formulate and solve complex and unusual problems that may arise in this area, especially complex validation and interpretation problems in the field of general tax law	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	is able to independently plan and implement lifelong learning in the field of tax law	[SU1] oral statement/conversation/discussion

	Course outcome	Subject outcome	Method of verification
	[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	s aware of the ethical and professional use of knowledge in the field of transfer pricing, acts in accordance with ethical principles; is ready to fulfil social obligations, including co-organising activities for taxpayers and the professional association of tax advisors, as well as to initiate activities in the the public interest, including in particular balancing the conflicting interests of taxpayers and tax authorities	[SK1] oral statement/conversation/discussion
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	correctly formulates thoughts and uses transfer pricing terminology	[SU1] oral statement/conversation/discussion
	[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	understands the importance of knowledge of transfer pricing institutions in solving cognitive and practical problems in the field of tax law and, in the event of difficulties in solving a problem independently, seeking the opinion of experts in tax law	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK3] text preparation/written work
Subject contents	1. Introduction to transfer pricing; 2. Legal and regulatory framework; 3. Arm's length principle; 4. Transfer pricing methods; 5. Planning, management and risks related to transfer pricing.		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	final project	51.0%	100.0%
Recommended reading	Basic literature	H. Litwińczuk (red.), Prawo podatkowe przedsiębiorców, ostatnie wydanie T. Kosieradzki, R. Piekarczyk, Ceny transferowe. Nowe zasady dokumentacji, Warszawa 2016 M. Jamroży (red.) Ceny transferowe. Wyzwania dla praktyki, Warszawa 2025	
	Supplementary literature	M. O'Shaughnessy, Ceny transferowe, Warszawa 2003 P. Wiśniewski, W. Komer, Ceny transferowe, Warszawa 2015	
	eResources addresses		

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

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