

Subject card

Subject name and code	Tax analysis and tax planning - auditorium classes, PG_00134105						
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	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	4	ECTS credits	3.0				
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	dr Łukasz Karczyński dr Sebastian Susmarski					
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	<p>The aim of the course 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 use of legal and tax institutions to legally reduce tax burdens.</p> <p>As part of the exercises, students will be introduced to the methodology of interpreting tax law provisions and subsuming factual circumstances under tax law norms, and will acquire skills in determining the legal status of factual circumstances.</p> <p>As part of the exercises, students will become familiar with the methodology of interpreting tax law provisions and applying factual circumstances to 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.</p> <p>illegal tax avoidance, as well as the application of proven methods of reducing the level of taxes paid.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	Uses knowledge of business forms in practice to propose solutions tailored to the individual needs of taxpayers according to the tasks presented	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[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	In his arguments and attitude, he demonstrates an understanding of the role of a tax advisor in society	[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
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	Knows the limits of their knowledge and the need to expand it, skillfully uses sources and searches for specialized information	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team 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	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	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team 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	Uses acquired knowledge of tax, financial, and accounting regulations, recognizing the interdependence between norms, creatively proposing solutions to problems discussed during classes	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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	Knows their strengths and weaknesses in terms of teamwork, can plan work according to the needs and tasks set for the group they are a member of, can choose the right role for themselves in the team depending on the identified strengths and weaknesses of other members	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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	His attitude demonstrates an understanding of the specific nature of the profession of tax advisor and a sense of the boundaries between legal tax optimization and tax evasion, taking into account the principles of professional ethics in 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

Course outcome	Subject outcome	Method of verification
[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	Relates the proposed solutions and statements made in the course of argumentation to the knowledge acquired about the most important economic, social, and market phenomena, adapting them to them	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team work
[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	Follows scientific literature in the field of financial, tax, and accounting law, is familiar with the issues addressed in research, and is able to take a position on selected issues	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
[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.	Uses acquired skills and knowledge, if necessary, independently selecting the sources necessary to deepen it in order to solve specific problems in the field of interpretation and application of tax law and accounting, developing variants of solutions taking into account the needs of entrepreneurs with diverse activities	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	Relates the proposed solutions and statements made in the course of argumentation to the knowledge acquired about the most important economic, social, and market phenomena, adapting them to them	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team work
[PiDPMU2_U05] He/she is able to conduct a debate on problems related to the application of tax, financial and accounting law	During the debate, he/she correctly and confidently uses the correct terminology in the field of tax, financial, and accounting law, constructs and cites relevant arguments to support his/her theses	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team work
[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law	Demonstrates an attitude consistent with the principles of professional ethics of a tax advisor and applies them in practice	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
[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	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

Subject contents	<ol style="list-style-type: none"> 1. Tax analysis in the activities of tax authorities and tax inspection authorities 2. Tax analysis in the activities of tax advisors 3. Tax planning in the selection of legal form 4.1. Taxation of income of partnerships and capital companies 4.2. Tax aspects of relations between a company and its partners 4.3. Contribution of assets to a closed-end investment fund 4.4. Complex (hybrid) forms of business activity: limited liability company, limited partnership, limited joint-stock partnership 5. Tax planning in terms of choosing a place of business <ol style="list-style-type: none"> 5.1. Avoiding double taxation 5.2. Tax havens 5.3. Special economic zones 6. Tax planning for business restructuring <ol style="list-style-type: none"> 6.1. Tax aspects of incorporation and mergers 6.2. Tax aspects of division by spin-off 6.3. Tax aspects of transforming a capital company into a partnership 6.4. Tax aspects of creating capital groups 6.5. Related entities and transfer pricing 7. Tax planning for individual taxes 								
Prerequisites and co-requisites									
Assessment methods and criteria	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Subject passing criteria</th> <th style="width: 25%;">Passing threshold</th> <th style="width: 25%;">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>Set of tasks performed during classes (case studies)</td> <td>51.0%</td> <td>100.0%</td> </tr> </tbody> </table>	Subject passing criteria	Passing threshold	Percentage of the final grade	Set of tasks performed during classes (case studies)	51.0%	100.0%		
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Recommended reading	<p>Basic literature</p> <p>Supplementary literature</p> <p>eResources addresses</p>	<p>K. Cień, Unikanie opodatkowania a planowanie podatkowe, Warszawa [ostatnie wydanie]</p> <p>J. Gliniecka (red.), Financial law, Gdańsk [ostatnie wydanie]</p> <p>Jamroży M., Kudert S., Optymalizacja opodatkowana dochodów przedsiębiorców, Warszawa [ostatnie wydanie]</p> <p>Jamroży M., Sobieszak M., Obniżanie ciężarów podatkowych, Gdańsk [ostatnie wydanie]</p> <p>J. Wyciśłok, Optymalizacja podatkowa. Legalne zmniejszanie obciążeń podatkowych, Warszawa [ostatnie wydanie]</p> <p>Felis P., Jamroży M., Szlęzak-Matusiewicz J., Podatki i składki w działalności przedsiębiorców, Warszawa [ostatnie wydanie]</p> <p>Wyrzykowska A., Optymalizacja VAT, Wydawnictwo ODDK, Gdańsk [ostatnie wydanie]</p> <p>Ciupek B., Famulska T., Strategie podatkowe przedsiębiorstw, Wyd. UE w Katowicach, Katowice 2013.</p>							
Example issues/ example questions/ tasks being completed									
Work placement	Not applicable								

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