

Subject card

Subject name and code	Tax Planning in Enterprises - Domestic and International Context (e-learning), PG_00035643						
Field of study	Economics, International Economic Relations						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Optional subject group		
Mode of study	full-time studies	Mode of delivery			e-learning		
Year of study	1	Language of instruction			Polish		
Semester of study	1	ECTS credits			2.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Economic Policy -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Szczodrowski				
	Teachers		dr Grzegorz Szczodrowski				
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: 30.0						
	eNauczanie source addresses: Moodle ID: 12190 ATC-WE-MU2DZ-(2024/2025) Planowanie podatkowe w przedsiębiorstwach. Aspekt krajowy i międzynarodowy. https://mdl.ug.edu.pl/course/view.php?id=12190						
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	0.0	30		
Subject objectives	The aim of the course is to familiarize students with the forms and methods of tax planning in enterprises as a way to minimize burdens. The classes include the analysis of planning on a national and broader international basis based on the use of opportunities offered by tax havens.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_U03] can analyse causes and course of economic and social processes and phenomena, formulate his/her own opinions on the subject, construct research hypotheses, and select and apply methods of their verification	The student correctly uses economic data for tax planning.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres	The student describes the areas of tax planning at national and international level.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[MSGMU2_K02] is ready to critically assess the level of acquired knowledge, skills and professional competence in the area of international economic relations	The student complements and expands subject knowledge.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work
	[EKONMU2_U01] can creatively interpret and explain economic and social phenomena and relations between them, using acquired knowledge of economics, finance and management sciences	Based on the theory of taxation, the student draws conclusions that have practical significance for tax planning.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[MSGMU2_U11] independently formulates and tests hypotheses related to simple research problems, appropriately selects and applies methods and tools, including statistical tools and data acquisition techniques in order to verify hypotheses and diagnose economic processes, and on this basis to take appropriate economic decisions	The student is able to compare and select tax planning options, using appropriate methods.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[MSGMU2_U01] can creatively interpret and explain complex and atypical economic phenomena and the relations occurring between them, using the acquired knowledge in economics, finance and international economic relations	Based on the theory of taxation, the student draws conclusions that have practical significance for tax planning.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[EKONMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; can assess risks and threats and find ways of counteracting their effects	While working in the profession, the student achieves goals in accordance with the analysis carried out in accordance with accepted standards.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work
	[MSGMU2_W03] knows and understands types of economic ties and the regularities governing them; understands the conditions and principles of the functioning of the market and the market mechanism in the national, international and global aspect	The student correctly uses economic data for tax planning.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[EKONMU2_W02] has an in-depth knowledge of various types of existing economic entities and organisations as well as an extended knowledge of public institutions	The student understands the impact of tax policy on the functioning of the real economy.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[EKONMU2_U07] can independently propose solutions to complex economic or social problems, select methods of analysis and conduct conclusive procedures in this respect	The student is able to compare and select tax planning options, using appropriate methods.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work

	Course outcome	Subject outcome	Method of verification
	[MSGMU2_K06] is ready to independently identify, diagnose and responsibly resolve dilemmas and alternative solutions related to his/her profession and the development of professional achievements	While working in the profession, the student achieves goals in accordance with the analysis carried out in accordance with accepted standards.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work
	[MSGMU2_W09] has an in-depth knowledge of selected areas of the functioning of a modern enterprise in the national and international environment; understands the conditions, principles and consequences of decisions taken in its structures aiming at the development, and the dependencies among enterprises on the international market	The student describes the areas of tax planning at national and international level.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	The student characterizes the concept of tax planning.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[MSGMU2_W04] has an in-depth knowledge of different types and elements of economic structures and institutions, including institutions, organisations and economic entities; understands the causes, course, scale and consequences of changes occurring in them, as well as relations between them on a national, international and intercultural scale; knows the theories explaining relations among them	The student characterizes the concept of tax planning.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[EKONMU2_K03] inspires and organises preparation of economic and social projects, following the idea of sustainable development, reconciling legal, economic, ecological, political and social requirements	The student complements and expands subject knowledge.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work
	[MSGMU2_U10] can accurately select and use sources of information on international economic relations, evaluate, critically analyse and creatively interpret them, and can present them in an innovative way, using advanced information and communication techniques	The student correctly uses economic data for tax planning.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
Subject contents	Choosing the form of taxation in business activity.Principles of depreciation, calculation of social and health insurance and the choice of place of registration as parameters of tax planning.CIT and tax capital groups.Tax oases, OECD, avoidance of double taxation.Transfer prices.Tax sparing credit.Holding company as a tax planning instrument.Tax planning and circumventing the law.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Summarizing the ratings for individual topics.	51.0%	100.0%

Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. J. Wyciśłok, Optymalizacja podatkowa: legalne zmniejszanie obciążeń podatkowych, C.H. Beck, Warszawa 2013. 2. Międzynarodowe planowanie podatkowe, pod red. Ł. Ziółka, E&Y, Difin 2007. 3. H. Bajrami: Systemy podatkowe w krajach przechodzących transformację, wpływ na tworzenie kapitału, Wydawnictwo Nasza Wiedza, Warszawa 2021. 4. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wyd. UG, Gdańsk 2021.
	Supplementary literature	<ol style="list-style-type: none"> 1. Strategie podatkowe przedsiębiorstw, pod red. B. Ciupek i T. Famulskiej, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice 2013. 2. H. Kozłowska, Optymalizacja podatkowa przedsiębiorstwa w dobie kryzysu, Stowarzyszenie księgowych w Polsce, Warszawa 2011. 3. S. Kudert, M. Jamroży, Optymalizacja opodatkowania dochodów przedsiębiorców, ABC a Wolters Kluwer business, Warszawa 2007. 4. G. Szczodrowski, Polityka podatkowa środkowoeuropejskich krajów członkowskich UE w warunkach harmonizacji podatkowej, [w]: prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu - 2009, nr 39, tom II. 5. Current studies indicated by the Lecturer.
	eResources addresses	
Example issues/ example questions/ tasks being completed	CIT optimization.Areas of VAT optimization.Depreciation.Tax havens.	
Work placement	Not applicable	

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