

Subject card

Subject name and code	Tax reliefs for innovation, PG_00153728						
Field of study	Informatics and Econometrics						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025		
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	1		Language of instruction		Polish		
Semester of study	2		ECTS credits		2.0		
Learning profile	academic		Assessment form		credit		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Katarzyna Welzant				
	Teachers		dr Katarzyna Welzant				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	9.0	0.0	0.0	0.0	0.0	9
	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	9		0.0		0.0	9
Subject objectives	The aim of the course is to familiarize students with tax solutions applied in Poland and internationally to support research and development (R&D) activities. The course will cover tax incentives and preferences, as well as the possibilities for implementing these solutions within an enterprise.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[liEMU2_K02] The student can communicate freely with the public on specialised topics in the field of computer science and econometrics in and outside the workplace, communicate his knowledge and share his skills through various media. Culturally participates in discussions, is not afraid to ask questions and knows how to give constructive criticism.	The student is ready to use modern information and communication technologies in the analysis and implementation of tax incentives supporting innovative activities. The student understands the importance of digital tools (e.g., financial and accounting systems, databases, analytical applications) in decision-making processes related to the application of tax preferences in an enterprise. The student demonstrates readiness to cooperate in the implementation of tax solutions using IT technologies, including communication with team members (e.g., analysts, accountants, tax advisors).	[SK1] oral statement/conversation/discussion [SK5] implementation of a problem task [SK6] demonstration of practical skills
	[liEMU2_U06] The student is able to forecast complex economic phenomena and processes at an advanced level and check the properties of the obtained forecasts.	The student is able to forecast the impact of applying tax incentives for innovation (e.g., R&D tax relief, IP Box) on the economic performance of an enterprise and its development over time. The student analyzes and models the economic effects of tax instruments supporting research and development activities, taking into account both macro- and microeconomic variables. The student is able to assess the reliability and accuracy of forecasts regarding the effects of implementing tax incentives, including identifying their limitations and risks. The student uses advanced data and scenario analysis methods (e.g., sensitivity analysis, simulations) to verify forecasts related to the profitability of innovation activities supported by tax incentives. The student is able to interpret forecast results and formulate recommendations for the implementation of tax incentives in an enterprise based on them.	[SU1] oral statement/conversation/discussion [SU5] implementation of a problem task [SU8] observation of student's independent or team work

	Course outcome	Subject outcome	Method of verification
	[liEMU2_U08] The student can analyse business needs and, as appropriate, configure and apply modern information and communication technologies in business management and business communication.	The student is ready to use modern information and communication technologies in the analysis and implementation of tax incentives supporting innovative activities. The student understands the importance of digital tools (e.g., financial and accounting systems, databases, analytical applications) in decision-making processes related to the application of tax preferences in an enterprise. The student demonstrates readiness to cooperate in the implementation of tax solutions using IT technologies, including communication with team members (e.g., analysts, accountants, tax advisors).	[SU1] oral statement/conversation/discussion [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[liEMU2_W06] The student is familiar with advanced methods of assessing the effectiveness of business operations.	The student is familiar with advanced methods of evaluating the efficiency of business activity, taking into account the impact of tax incentives for innovation (e.g., R&D tax relief, IP Box). The student understands how tax preferences affect the financial performance of an enterprise, as well as its competitiveness and innovativeness. The student is familiar with tools for analyzing the cost-effectiveness of implementing tax incentives in business activity.	[SW1] oral statement/conversation/discussion [SW5] implementation of a problem task
	[liEMU2_U07] The student is able to build advanced formal models of complex economic phenomena and processes, estimate them, carry out their verification and apply them to modeling, forecasting and optimization of resources of economic institutions of varying degrees of complexity, their structure and the course of processes in them.	The student is prepared to work in interdisciplinary teams (e.g., economists, data analysts, tax advisors) in the design and implementation of solutions based on quantitative analyses. The student understands the need for continuous improvement of analytical competencies and for updating knowledge in the field of tools for modeling economic processes related to innovation. The student is aware of the impact of decisions based on economic models on the functioning of an enterprise and its environment, and makes such decisions in an ethical and responsible manner.	[SU1] oral statement/conversation/discussion [SU6] demonstration of practical skills
	[liEMU2_W05] The student has an in-depth knowledge of socio-economic data sources, their databases and how to create them.	The student has in-depth knowledge of the sources of socio-economic data used in the analysis of R&D tax incentives (including public statistics, data from the Ministry of Finance, OECD, and Eurostat), as well as the principles of creating these databases and their limitations.	[SW1] oral statement/conversation/discussion [SW5] implementation of a problem task

	Course outcome	Subject outcome	Method of verification
	[liEMU2_K05] The student can think and act in an entrepreneurial manner and flexibly adapt to changing environmental conditions. Thinks creatively and can go beyond the usual patterns.	The student is prepared to entrepreneurially use tax instruments supporting innovation in order to enhance the competitiveness of an enterprise. The student demonstrates the ability to flexibly adapt to changes in tax regulations and the economic environment, and to take them into account in decision-making processes. The student is prepared to creatively search for and propose non-standard solutions in the use of tax incentives for R&D activities.	[SK1] oral statement/conversation/discussion [SK8] observation of student's independent or team work
Subject contents	• Innovation policy instruments. • Types of tax incentives for innovation in Poland (including eligibility criteria and characteristics): • R&D tax relief • IP Box • Polish Investment Zone (PSI) • Others – e.g., 50% tax-deductible costs for creative employees • Types of tax incentives for innovation worldwide – selected European and global examples. • Fiscal effectiveness of tax incentives supporting business R&D activities.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	implementation of a problem-based assignment	50.0%	50.0%
	work in group	50.0%	50.0%
Recommended reading	Basic literature	1. Jankowski J., Ulgi w CIT z tytułu działalności innowacyjnej i inwestycyjnej, 2020, C.H. Beck 2. Podręcznik Frascati 2015, zalecenia dotyczące pozyskiwania i prezentowania danych z zakresu działalności badawczej i rozwojowej, OECD 3. The European Innovation Scoreboard 2019, Publications Office of the European Union, Luxembourg 2019 4. Drucker P., Innowacja i przedsiębiorczość. Praktyka i zasady, Państwowe Wydawnictwo Ekonomiczne, Warszawa 1992	
	Supplementary literature	Kowalski R., Ulgi na rozwój i innowacje w PIT i CIT Zmiany 2021, 2021, Infor	
	eResources addresses		

Example issues/ example questions/ tasks being completed	Problem 1: Should a company use the R&D tax relief and IP Box? A technology company conducts research and development projects and generates income from intellectual property. Task for students: • identify which of the company's activities meet the criteria for R&D activity, • determine which costs can be deducted under the R&D tax relief, • assess the possibility of applying the IP Box regime, • compare scenarios (no incentive vs. R&D relief vs. R&D + IP Box), • estimate the impact on the effective tax rate and financial performance, • formulate a recommendation. Problem 2: Selection of optimal innovation support instruments A manufacturing company plans to invest in a new production line and establish an R&D department. It considers using various instruments: the Polish Investment Zone (PSI), R&D tax relief, and 50% tax-deductible costs for creative employees. Task for students: • analyze the availability of each incentive and the conditions for eligibility, • assess the impact of each instrument on operating costs and project profitability, • take into account risks (e.g., interpretational, formal), • propose an optimal set of incentives for the company, • justify the choice based on data and economic assumptions.
Work placement	Not applicable

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