

Subject card

Subject name and code	Tax analysis and tax planning - lecture, PG_00134104						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
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		exam		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Szymon Obuchowski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		65.0	75
Subject objectives	The aim of the lecture 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. During the course, students will learn about 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. illegal tax avoidance, as well as the application of proven methods of reducing the level of taxes paid.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting 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
	[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences	Uses specialized and correct language and terminology in legal arguments, including in the areas of tax law, financial law, and accounting, and effectively constructs oral and written statements	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPMU2_WK07] has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship	Correctly identifies problems, challenges, and opportunities related to conducting business activities in forms permitted by the Polish legal system	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of accounting	Correctly uses terminology related to substantive tax law, formal tax law, and finance, understands the issues behind the concepts used	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPMU2_WK05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	Knows the realities and conditions of the professional work of a tax advisor and accountant, possesses and is ready to develop the skills necessary to properly perform these professions	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPMU2_UK03] is able to communicate on specialized legal, financial, balance sheet and tax topics with diverse audiences, as well as conduct a debate on the problems of applying the law of public levies, finance and accounting	Correctly uses terminology related to substantive, formal, and financial tax law	[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
Subject contents	1. The concept and functions of tax analysis and tax strategy 2. The essence, scope, and instruments of tax planning 2.1. Tax optimization vs. tax evasion 2.2. Permitted and prohibited methods of reducing tax burdens 2.3. Classification of tax optimization instruments 2.4. The concept of abuse/circumvention of tax law 3. Methods of measuring tax burdens		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam/self-written essay	51.0%	100.0%

Recommended reading	Basic literature	K. Cieř, Unikanie opodatkowania a planowanie podatkowe, Warszawa [ostatnie wydanie] J. Gliniecka (red.), Financial law, Gdańsk [ostatnie wydanie] Jamroży. M, Kudert S., Optymalizacja opodatkowana dochodów przedsiębiorców, Warszawa [ostatnie wydanie] Jamroży M., Sobieszak M., Obniżanie ciężarów podatkowych, Gdańsk [ostatnie wydanie] J. Wyciřłok, Optymalizacja podatkowa. Legalne zmniejszanie obciążeń podatkowych, Warszawa [ostatnie wydanie] Felis P., Jamroży M., Szlęzak-Matusewicz J., Podatki i składki w działalności przedsiębiorców, Warszawa [ostatnie wydanie] Wyrzykowska A., Optymalizacja VAT, Wydawnictwo ODDK, Gdańsk [ostatnie wydanie]
	Supplementary literature	Ciupek B., Famulska T., Strategie podatkowe przedsiębiorstw, Wyd. UE w Katowicach, Katowice 2013.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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