

Subject card

Subject name and code	Taxation of companies - lecture, PG_00133970						
Field of study	Opodatkowanie spółek - wykład						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028		
Education level	Bachelor's studies		Subject group		Optional subject group		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	5		ECTS credits		2.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Damian Cyman				
	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		40.0	50
Subject objectives	The aim of the course is to familiarize students with the legal and economic structures concerning the taxation of companies in Poland, with particular emphasis on corporate income tax (CIT) and selected aspects of personal income tax (PIT) in relation to shareholders. The student acquires knowledge of the rules for determining the tax base, tax rates, allowances, exemptions, and tax preferences, as well as the tax consequences of corporate reorganizations (mergers, divisions, transformations). The course also aims to develop practical skills in calculating corporate tax liabilities, analyzing case studies, and applying tax law provisions to real economic problems, as well as to foster a critical approach to existing regulations and their impact on business activity.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting		The student knows the structure of corporate income tax (CIT) and selected aspects of personal income tax (PIT) in relation to shareholders. The student understands the rules for determining the tax base.		[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/diskusja [SW2] prezentacja/projekt/referat/raport		
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law		The student possesses structured and theoretically grounded knowledge of the principles of company taxation in Poland. The student is aware of the links between tax regulations and corporate accounting and financial reporting.		[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/diskusja [SW2] prezentacja/projekt/referat/raport		
Subject contents	1. Introduction to company taxation 2. Taxable entities and subject matter of taxation 3. Income and expenses in CIT 4. Tax base and tax rates 5. Tax allowances and exemptions 6. Taxation of shareholders 7. Corporate reorganizations 8. Withholding tax (WHT) and cross-border transactions 9. Corporate tax settlements 10. Practical problems and case law						

Prerequisites and co-requisites	knowledge of the fundamentals of law, general understanding of the tax law system, ability to analyze legal texts and use normative acts, basic knowledge of accounting and finance, readiness to solve case studies and work with practical examples.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	50.0%	100.0%
Recommended reading	Basic literature	Dowgier R., Prawo podatkowe przedsiębiorców, Białystok: Temida 2, 2022. Mariański A., Opodatkowanie spółek kapitałowych, Warszawa: C.H. Beck, 2021.	
	Supplementary literature	Wójtowicz W., Estoński CIT w praktyce, Warszawa: Difin, 2022. Uchman J., Polski Ład z perspektywy opodatkowania dochodów osób prawnych, w: Polski Ład. Analiza skutków gospodarczych i prawnych, Poznań: Wydawnictwo UE w Poznaniu, 2023. Jackowska A., Fierek M., Istota podatku dochodowego od osób fizycznych, Zeszyty Naukowe GSW, nr 17, Gdańsk 2024. Grzywaczyńska A., Podatek dochodowy od osób fizycznych jako istotne obciążenie podatkowe osób fizycznych prowadzących działalność gospodarczą, Zeszyty Instytutu Wydziału Gospodarki i Biznesu AHE w Łodzi, Łódź 2024. Mazurek A., Statystyczna analiza podatku dochodowego od osób fizycznych, Wrocław Internet Repository, Wrocław 2023.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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