Subject card

Subject name and code	Tax Planning in Enterprises - Domestic and International Context (e-learning), PG_00171379					
Field of study	Economics					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026	
Education level	Master's studies		Subject group		Obligatory subject group in the field of study Optional subject group	
Mode of study	part-time studies		Mode of delivery		e-learning	
Year of study	1		Language of instruction		Polish	
Semester of study	1		ECTS credits		3.0	
Learning profile	academic		Assessment form			
Conducting unit	Department of Economic Policy -> Faculty of Economics -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Szczodrowski			
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	E-learning hours included: 20.0						
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		13.0	42.0	75
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	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[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</td><td>The student complements and expands subject knowledge.</td><td>[SK1] oral statement/conversation/ discussion [SK3] text preparation/written work</td></tr><tr><td>[EKONMU2_W01] has an in-depth knowledge of the nature of social sciences and their place in the system of sciences; understands the differences between contemporary trends in economic thought; knows the claims of contemporary economic theories</td><td>The student understands the impact of tax policy on the functioning of the real economy.</td><td>[SW1] oral statement/ conversation/discussion [SW3] text preparation/written work</td></tr><tr><td>[EKONMU2_W03] has an in-depth knowledge of relations between economic phenomena, entities and organisations as well as public institutions functioning in the national, international and intercultural spheres</td><td>The student describes the areas of tax planning at national and international level.</td><td>[SW1] oral statement/ conversation/discussion [SW3] text preparation/written work</td></tr><tr><td>[EKONMU2_K02] is aware of the level of his/her knowledge in the field of economics; understands the need to extend and update this knowledge throughout his/her life</td><td>The student complements and expands subject knowledge.</td><td>[SK1] oral statement/conversation/ discussion [SK3] text preparation/written work</td></tr><tr><td>[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</td><td>The student correctly uses economic data for tax planning.</td><td>[SU1] oral statement/conversation/ discussion [SU3] text preparation/written work</td></tr><tr><td>[EKONMU2_U01] can creatively interpret and explain economic and social phenomena and relations between them, using acquired knowledge of economics, finance and management sciences</td><td>Based on the theory of taxation, the student draws conclusions that have practical significance for tax planning.</td><td>[SU1] oral statement/conversation/ discussion [SU3] text preparation/written work</td></tr></table>
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. In order to develop the concepts discussed during the lectures, students can take advantage of consultations.
Prerequisites and co-requisites	
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Summarizing the ratings for individual topics.</td><td>51.0%</td><td>100.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>1. J. Wyciślok, 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.</td></tr></table>

	Supplementary literature	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	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	CIT optimization.Areas of VAT optimization.Depreciation.Tax havens.	
Work placement	Not applicable	

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