

**Subject card**

<b>Subject name and code</b>	Tax Optimisation, PG_00199397						
<b>Field of study</b>	Economics						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2027/2028		
<b>Education level</b>	Master's studies	<b>Subject group</b>			Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	3	<b>ECTS credits</b>			6.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Department of Economic Policy -> Faculty of Economics -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Grzegorz Szczodrowski				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	15.0	0.0	30.0	0.0	60
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	60		0.0		90.0	150
<b>Subject objectives</b>	The aim of the course is to provide in-depth knowledge and the ability to choose the best solutions in corporate tax planning.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	The student is able to determine priorities in tax planning.	[SK4] test/exam - oral or written
	[EKONMU2_W08] has an in-depth knowledge of processes occurring in enterprises and economic organisations and with related areas, as well as of processes of change in public institutions; knows methods of research on the regularities governing these changes, taking into account the influence of external stakeholders on them	The student describes the areas of tax optimization at national and international level.	[SW4] test/exam - oral or written
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	The student analyzes and estimates tax optimization possibilities.	[SU4] test/exam - oral or written
	[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 has knowledge of methods of measuring tax burdens.	[SW4] test/exam - oral or written
[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 in the tax planning process.	[SU4] test/exam - oral or written	
Subject contents	<p>1. The essence of tax optimization.2. Methods of measuring tax burdens.3. Taxation and investment decisions.4. Taxation and forms of enterprise financing.5. Transfer pricing.6. Hybridization of legal personality for tax purposes.7. Tax Sparing Credit.8. Anti-discrimination clauses.9. Holding as a tax planning instrument.10. The role of tax havens in tax planning.11. Tax planning and circumventing the law.12. Tax optimization on a national and international scale.</p> <p>Doubts regarding the interpretation of more complex issues are clarified during consultations.</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam	51.0%	100.0%

Recommended reading	Basic literature	<p>1. Documents and studies of OECD, EU.</p> <p>2. J. Wyciśłok, Optymalizacja podatkowa: legalne zmniejszanie obciążeń podatkowych, C.H. Beck, Warszawa 2013.</p> <p>3. S. Kudert, M. Jamroży, Optymalizacja opodatkowania dochodów przedsiębiorców, ABC a Wolters Kluwer business, Warszawa 2007.</p> <p>4. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021.</p> <p>5. H. Bajrami: Systemy podatkowe w krajach przechodzących transformację, wpływ na tworzenie kapitału, Wydawnictwo Nasza Wiedza, Warszawa 2021.</p>
	Supplementary literature	<p>1. Current studies indicated by lecturer.</p> <p>2. Strategie podatkowe przedsiębiorstw, pod red. B. Ciupek i T. Famulskiej, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice, 2013.</p> <p>3. H. Kozłowska, Optymalizacja podatkowa przedsiębiorstwa w dobie kryzysu, Stowarzyszenie Księgowych w Polsce, Warszawa 2011.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed	<p>Definition and areas of tax optimization. Tax avoidance and tax fraud. Optimization in sole proprietorship.. Optimization in limited liability and joint-stocks companies. Tax havens.</p>	
Work placement	Not applicable	

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