

Subject card

Subject name and code	Tax Analysis - lecture, PG_00202159						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2028/2029		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	6	ECTS credits			2.0		
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	30.0	0.0	0.0	0.0	0.0	30
	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	30		2.0		18.0	50
Subject objectives	<p>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.</p> <p>As part of the course, students will learn about the methodology of interpreting tax law provisions and subsuming factual circumstances under tax law norms, and will acquire skills in determining the boundaries between tax law provisions and factual circumstances.</p> <p>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.</p> <p>illegal tax avoidance, as well as the application of proven methods of reducing the level of taxes paid.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_KR04] is ready to responsibly perform professional roles related to the application of tax and balance sheet law and to demand this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession	Understands the role of the professional association of tax advisors in society and has specific reasons for joining it; through his attitude, he demonstrates and guarantees responsible representation of taxpayers' interests, taking into account the public interest and that of the local government	[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
	[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	Uses acquired knowledge of tax, financial, and accounting regulations, recognizing the interdependence between norms, creatively proposing solutions to problems discussed during classes	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship	Uses interdisciplinary knowledge to develop proposals for solutions to issues in the field of tax and balance sheet law related to the activities of entrepreneurs	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	He uses his knowledge to identify broader phenomena of which the problems discussed are manifestations	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPL3_WK05] The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	His attitude demonstrates an understanding of the specific nature of the profession of tax advisor and a sense of the boundaries between legal tax optimization and tax evasion, taking into account the principles of professional ethics in choosing a course of action	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPL3_KO03] is ready to think and act in an entrepreneurial manner, with particular emphasis on the specifics of the professional activity of a tax advisor and the possibilities of using tax optimization rules	His attitude demonstrates an understanding of the specific nature of the profession of tax advisor and a sense of the boundaries between legal tax optimization and tax evasion, taking into account the principles of professional ethics in choosing a course of action	[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
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received. understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet 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
Subject contents	<ol style="list-style-type: none"> 1. The concept and functions of tax analysis and tax strategy 2. The essence, scope, and instruments of tax planning <ol style="list-style-type: none"> 2.1. Tax optimization and 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. Cień, 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. Wyciśłok, 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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