Subject card

Subject name and code	The transfer prices - lecture, PG_00211595					
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		Optional subject group	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	2		Language of instruction		Polish	
Semester of study	3		ECTS credits		2.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor	dr Łukasz Karczyński				
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	0.0	0.0	0.0	0.0	14
	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	14	0.0	36.0	50	
Subject objectives	The aim of the lecture is to deepen and supplement students knowledge of transfer pricing and to prepare students to apply it when creating capital structures and planning operational relationships within them in order to optimize tax liabilities.					

Learning outcomes

Course outcome	Subject outcome	Method of verification
[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	Has in-depth and structured knowledge of tax law regulations regarding transfer pricing.	[SW4] test/exam - oral or written
[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	Knows the development trends in tax policy regarding transfer pricing.	[SW4] test/exam - oral or written

Subject contents

1. Nature and rationale of the regulation.
2. Related entities.
3. Transactions between related entities.
4. Permissible methods for determining transfer prices.
5. Tax documentation regarding transfer pricing.

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
test	51.0%	100.0%

Recommended reading

Recommended reading	Basic literature	K. Lipka, Ceny transferowe. Standardy. Charakter prawny. Mechanizmy tworzenia, Warszawa 2023

	Supplementary literature	M. Jamroży (red.), Ceny transferowe. Wyzwania dla praktyki, Warszawa 2025 J. Mika (red.), Ceny transferowe. Praktyczny przewodnik. 10 skutecznych kroków raportowania transakcji z podmiotami powiązanymi, Warszawa 2024
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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