



TAX PLANNING Syllabus

Basic information

Field of study Finance and Accounting for Business		Didactic cycle 2025/26	
Speciality -		Subject code EKOFABS.L20.0188.25	
Organizational unit School of Undergraduate and Graduate Studies		Lecture languages English	
Study level undergraduate studies		Mandatory Obligatory	
Study form full-time		Block Major courses	
Education profile general academic		Department responsible for the subject Department of Energy Transformation	
		Subject related to scientific research No	
		Subject shaping practical skills No	
Coordinator	Jolanta Gałuszka		
Teacher	Jolanta Gałuszka		
Period Semester 6	Form of teaching, number of hours and method of examination <ul style="list-style-type: none">• lecture: 15, Exam• classes: 15, Credit		Number of ECTS points 3

Goals

Code	Goal
C1	Getting to know the methods and instruments of effective management of tax policy in the enterprise, taking into account consequences of decisions made, including risk. The student will acquire the ability to evaluate economic processes macroeconomic perspective, including the global one, giving the student the opportunity to assess the situation beyond borders economic entity, as well as the jurisdiction of a given country. Acquiring knowledge in the field of tax planning as part of the entity's strategic plan. Filling the gap with the classic perception of tax both from the sector's point of view private and public as a result of the deepening processes of internationalization and globalization that determine politics taxation of the state and, consequently, the behavior of entities in the real sphere that go beyond the boundaries of individual entities tax jurisdictions

Recommended requirements

znajomość podstawowa z zakresu prawa podatkowego

Subject's learning outcomes

Code	Outcomes in terms of	Major learning outcomes for the subject	Examination methods
Knowledge:			
W1	The student has extended knowledge in the field tax burden system entrepreneurs and their tools optimization from the point of view of goals enterprise, as well as necessity behavior and respect for rules functioning of the public finance system, where tax is crucial financing instruments	FAB.L_W01	Final test (written) - test, End-of-course assessment - group presentation
Skills:			
U1	The student has the ability to indicate and evaluate tax regulations affecting achieving financial goals of entrepreneurs and is able to determine the effects of actions taken by entrepreneurs tax decisions with taking into account tax risk in decisions made regarding tax planning. Can identify and evaluate behaviors taxpayers towards tax burdens. Students uses the indicated scope available instruments and tools. In this respect, the student uses appropriate terminology and vocabulary.	FAB.L_U01, FAB.L_U04	Final test (written) - test, End-of-course assessment - group presentation
Social competences:			
K1	The student can and does actively participate in the discussion awareness of behaving in a professional and ethical manner. The student will be able to initiate cooperation and cooperate in a group, he will be able to express his views on tax matters and defend his views and strategic approach to solving problems in the area of taxation, and is also aware of continuous deepening of knowledge and use of expert knowledge, cooperation with the environment	FAB.L_K03	Final test (written) - test, End-of-course assessment - group presentation

Study content

No.	Course content	Subject's learning outcomes	Activities
1.	The essence of tax - normative and doctrinal approach. Sources of tax law (basic principles of tax law; the problem of creating and applying sources of tax law; classification of sources of tax law in force in Poland; open and closed system of sources of tax law; ordinance and regulation as a source of tax law; the essence of basic constitutional principles in relation to tax law; the role of the Constitutional Tribunal in shaping the sources of tax law. Interpretation of tax law (essence and types of interpretation of tax law; static and dynamic in the interpretation of tax law; the text of the Act as a starting point for the interpretation of tax law). Elements of the Ordinance tax. Structure of the tax system - national and international solutions. Principles of direct taxation and indirect. Double taxation avoidance agreements - OECD Model Convention. Methods of double avoidance taxation - obligations of Polish payers related to the application of the provisions of double avoidance agreements taxation Basics of tax planning Tax optimization - causes, effects, methods and instruments. Politics tax optimization in international corporations. Tax systems of selected countries. Abuse tax in the conditions of globalization and digitalization.	W1, U1, K1	lecture, classes

Additional information

Activities	Methods of conducting classes
lecture	Lecture using multimedia techniques, Lecture using activating techniques, Solving a case study/real problem of an organization
classes	Task solving, Working on a project, Discussion, Presentation/speech

Activities	Examination method	Percentage
lecture	Final test (written) - test	70%
classes	End-of-course assessment - group presentation	30%

Activities	Credit conditions
lecture	Lecture: single abcd test with one correct answer without negative points 70% Exercises: Presentation prepared by the student 30%
classes	Lecture: single abcd test with one correct answer without negative points 70% Exercises: Presentation prepared by the student 30%

Literature

Obligatory

1. W. Schoen: Tax and corporate governance. Wyd. Springer, Heidelberg, 2008
2. Redakcja naukowa: Włodzimierz Nykiel, Michał Wilk, Polish Tax System. Business Opportunities and Challenges, Wolters Kluwer
3. Maria Helena, Pilroto Rodrigues (2021), Tax Planning and Good Management Practices, KS OmniScriptum Publishing

Optional

1. Michael Watkins (2013), First 90 Days: Proven Strategies for Getting up to Speed faster and smarter, Ingram Publisher Services
2. Amanda Han, Matthew Macfarland (2020), The Book on Advanced Tax Strategies: Cracking the Code for Savvy Real Estate Investors, BIGGERPOCKETS PUB LLC
3. Adil Mackwani (2020), Tax Strategies for High Net-Worth Individuals: Save Money. Invest. Reduce Taxes.

Calculation of ECTS points

Activity form	Activity hours*
lecture	15
classes	15
Analysis of lecture notes	20
Solving tasks and case studies	30
Examination	4
Consultations	4
Re-sit assignement	2
Student workload	Hours 90
Number of ECTS points	ECTS 3

* hour means 45 minutes

Major learning outcomes for the subject

Code	Content
FAB.L_K03	Is ready to fulfill social obligations, initiate and co-organize community activities according to the public interest using strategic thinking and acting in an entrepreneurial manner.
FAB.L_U01	Uses knowledge of finance and accounting to formulate and solve complex and atypical problems and to perform tasks under conditions of uncertainty, using advanced information and communication techniques for this purpose by: – proper selection of sources of information on the operation of enterprises in the market, including their financial situation, and then making an assessment, critical analysis and synthesis of said information, – selection and application of appropriate methods and tools typical of finance and accounting, including the principles of providing information on the property and financial situation of economic units in the financial reporting system.
FAB.L_U04	Is proficient in a foreign language at B2 level of the Common European Framework of Reference for Languages.
FAB.L_W01	Knows and understands to an advanced degree selected facts, phenomena and processes affecting the activities of real and financial entities, as well as the methods and theories explaining the complex interrelationships between them, including the principles of incorporating the effects of economic activity into accounting systems, constituting basic general knowledge of the disciplines of economics and finance, and selected issues of management and quality sciences.