

Subject card

Subject name and code	Tax Strategies and Optimization , PG_00178857						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			5.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Sebastian Susmarski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	16.0	0.0	0.0	0.0	32
	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	32		2.0		91.0	125
Subject objectives	Introducing students to the theoretical and practical principles of tax planning and the formulation of tax strategies, taking into account appropriate techniques for optimising the tax burden in an enterprise.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U04] From a finance and accounting perspective, students are able to select and effectively use, adapt, or develop new methods and tools from the fields of management, quality sciences, and economics. They can analyze and forecast economic processes as well as evaluate economic phenomena.	The student develops a tax strategy for a selected entity using financial methods and tools.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[FiRMU2_U05] From a finance and accounting perspective, the student can identify and correctly apply legal, professional, and ethical norms within the realms of management, quality sciences, economics, and finance.	The student analyzes legal standards regarding taxation and selects ethically appropriate solutions to create a tax strategy	[SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[FiRMU2_W07] The student possesses a comprehensive understanding of regulations and legal, organizational, and ethical norms, including the protection of intellectual property relevant to finance and accounting.	The student analyses complex issues related to organisational and legal regulations concerning the taxation of public and private sector entities	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report [SW5] implementation of a problem task
[FiRMU2_W06] The student possesses a comprehensive understanding of the objectives, essence, nature, and interrelationships of financial processes. They are knowledgeable about how these processes are recorded and the principles of rational decision-making, particularly in terms of strategic decisions and the implementation of changes in this area.	The student conducts an in-depth analysis of the objectives, nature, and principles of rational decision-making in the area of taxation of private and public sector entities, assessing their strategic relevance in the context of a changing market environment.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report [SW5] implementation of a problem task	
Subject contents	Planning as an Element of Corporate Financial Management Tax Optimisation vs Tax Evasion Tax Planning vs Financial Planning Overview of Financial Strategies in a Company Tax Strategies vs Financial Strategies Application of a Strategic Approach to Income Taxation Application of a Strategic Approach to Turnover Taxation Application of a Strategic Approach to Other Areas of Taxation		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written test	51.0%	50.0%
	Project and its presentation	51.0%	50.0%
Recommended reading	Basic literature	Podatki 2025 z aktualizacją online C.H. BECK A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Wolters Kluwer Polska 2022 B. Ciupek, T. Famulska, Strategie podatkowe przedsiębiorstw, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice 2013 R. Rosiński, Polski system podatkowy, Wyd. UE Poznań 2012 Jamroży M., Optymalizacja opodatkowania dochodów przedsiębiorców, Wydawnictwo Wolters Kluwer, Warszawa 2013. Litwińczuk H., Prawo podatkowe przedsiębiorców, Wydawnictwo Wolters Kluwer, Warszawa 2013.	
	Supplementary literature	Poszwa M., Zarządzanie podatkami w małej i średniej firmie, Wydawnictwo C. H. Beck, Warszawa 2007. W. Szymański, Strategie podatkowe osób prawnych w Unii Europejskiej, Wyd. CH Beck, Warszawa 2009 R. Mastalski, Prawo podatkowe, Wyd. CH Beck Warszawa 2021	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		