

**Subject card**

<b>Subject name and code</b>	Tax Strategies and Optimization , PG_00177688						
<b>Field of study</b>	Finance and Accounting						
<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>	4	<b>ECTS credits</b>			5.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Banking and Finance -> Faculty of Management -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Sebastian Susmarski				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	30.0	30.0	0.0	0.0	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		4.0		61.0	125
<b>Subject objectives</b>	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_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
	[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 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
Subject contents	<ol style="list-style-type: none"> <li>1. Planning as an element of corporate financial management</li> <li>2. Tax optimisation vs. tax evasion</li> <li>3. Tax planning vs. financial planning</li> <li>4. Overview of financial strategies in an enterprise</li> <li>5. Tax strategies vs. financial strategies</li> <li>6. Application of a strategic approach to income taxation</li> <li>7. Application of a strategic approach to turnover taxation</li> <li>8. Application of a strategic approach to other areas of taxation</li> </ol>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written test	51.0%	50.0%
	Written project and its presentation	51.0%	50.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> <li>1. Podatki 2025 z aktualizacją online C.H. BECK</li> <li>2. A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Wolters Kluwer Polska 2022</li> <li>3. B. Ciupek, T. Famulska, Strategie podatkowe przedsiębiorstw, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice 2013</li> <li>4. R. Rosiński, Polski system podatkowy, Wyd. UE Poznań 2012</li> <li>5. Jamroży M., Optymalizacja opodatkowania dochodów przedsiębiorców, Wydawnictwo Wolters Kluwer, Warszawa 2013. Litwińczuk H., Prawo podatkowe przedsiębiorców, Wydawnictwo Wolters Kluwer, Warszawa 2013.</li> </ol>	
	Supplementary literature	<ol style="list-style-type: none"> <li>1. Poszwa M., Zarządzanie podatkami w małej i średniej firmie, Wydawnictwo C. H. Beck, Warszawa 2007.</li> <li>2. W. Szymański, Strategie podatkowe osób prawnych w Unii Europejskiej, Wyd. CH Beck, Warszawa 2009</li> <li>3. R. Mastalski, Prawo podatkowe, Wyd. CH Beck Warszawa 2021</li> </ol>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		