

Subject card

Subject name and code	Tax Analysis - auditorium classes, PG_00134025						
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	
Mode of study	part-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				credit	
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	0.0	14.0	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	<p>The aim of the course 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 exercises, students will be introduced to the methodology of interpreting tax law provisions and subsuming factual circumstances under tax law norms, and will acquire skills in determining the legal status of factual circumstances.</p> <p>As part of the exercises, students will become familiar with 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 in 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_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_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_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_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
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	Deepens their knowledge in a systematic way and in a manner appropriate to the issues discussed and tasks carried out during classes	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team work

	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_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them	Uses specialized and correct language and terminology in legal arguments in the field of tax, financial, and accounting law, and efficiently constructs oral and written	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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
Subject contents	<ol style="list-style-type: none"> 1. Tax analysis in the activities of tax authorities and tax inspection authorities 2. Tax analysis in the activities of tax advisors 3. Tax planning in the selection of legal form 4. Tax planning in the selection of place of business 5. Tax planning for business restructuring 6. Tax planning for individual taxes 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Set of tasks performed during classes (case studies)	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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