University of Gdańsk

Subject card

Subject name and code	The transfer prices - lecture, PG_00117266					
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	4		ECTS credits		2.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor	dr Anna Drywa				
	Teachers	dr Anna Drywa				
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 course is to provide students with knowledge of transfer pricing institutions. The course prepares students for legal professions related to the application of tax law.					

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPMU2_WK04] understands the fundamental dilemmas of modern civilization, especially those related to public finances	The student understands the importance of transfer pricing regulations in preventing the shifting of profits between associated enterprises and in safeguarding public revenue.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
[PiDPMU2_WG03] has in-depth knowledge of the subject of regulation of selected detailed issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	The student has knowledge of the nature, functions and basic principles of transfer pricing.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report

Subject contents

1. Introduction to transfer pricing;

2. Legal and regulatory framework;

3. Arm's length principle;

4. Transfer pricing methods;

5. Planning, management and risks related to transfer pricing.

Prerequisites and co-requisites

none

Assessment methods and criteria

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

Recommended reading	Basic literature	H. Litwińczuk (red.), Prawo podatkowe przedsiębiorców, ostatnie wydanie T. Kosieradzki, R. Piekarz, Ceny transferowe. Nowe zasady dokumentacji, Warszawa 2016 M. Jamroży (red.) Ceny transferowe. Wyzwania dla praktyki, Warszawa 2025
	Supplementary literature	M. O'Shaughnessy, Ceny transferowe,Warszawa 2003 P. Wiśniewski, W. Komer, Ceny transferowe, Warszawa 2015
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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