

Subject card

Subject name and code	Economic crimes - lecture, PG_00133716						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026				
Education level	Bachelor's studies	Subject group	Optional subject group				
Mode of study	full-time studies	Mode of delivery	at the university				
Year of study	2	Language of instruction	Polish				
Semester of study	3	ECTS credits	1.0				
Learning profile	academic	Assessment form	credit				
Conducting unit	Department of Criminal Procedure and Criminalistics -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Krzysztof Dubicki					
	Teachers	dr Krzysztof Dubicki					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
	Additional information: problem-based lecture						
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	15	0.0	10.0	25		
Subject objectives	The purpose of the lecture is to familiarize students with basic crimes of an economic nature and the fight against economic crime						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	The student recognizes ethical principles and norms related to economic crime, taxation and tax law.	[SW4] test/exam - oral or written
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	The student describes the terminology and concepts of tax law and finance as they relate to economic crime.	[SW4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Student draws conclusions on the basis of statements based on knowledge of economic criminal law	[SU4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student independently plans solutions and justifies the need for lifelong learning in relation to the explored issue of economic crime	[SU4] test/exam - oral or written
	[PiDPL3_K04] He/she is ready to fulfill professional roles related to the application of tax and balance sheet law responsibly and to require 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	The student strives to responsibly perform professional roles related to the application of criminal and economic regulations.	[SK4] test/exam - oral or written
	[PiDPL3_K03] He/she is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization rules	The student demonstrates creativity to think and act in a way determined by the limits of criminal law.	[SK4] test/exam - oral or written
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student demonstrates responsibility in evaluating the problems occurring in the field of economic criminal law. He critically evaluates the knowledge he possesses in this field and the received content.	[SK4] test/exam - oral or written
	[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes	The student explains the norms providing for criminal punishment for violations of rules related to economic turnover and sanctioning violations of tax law.	[SW4] test/exam - oral or written
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	The student propunishes solutions to complex and unusual problems that may occur in the field, especially complex problems at the intersection of criminal and economic law.	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	The student is engaged in the discharge of social obligations, inspiring and organizing activities on behalf of taxpayers and the self-government of professional tax advisors, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities in garnaich criminal economic law.	[SK4] test/exam - oral or written
Subject contents	1. General information on criminal law (to the extent necessary for the lecture). 2. Crimes against property (selected). 3. Crimes against economic turnover. 4. Crimes against circulation of money and securities. 5. Crimes against credibility of documents (selected).		
Prerequisites and co-requisites	None		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	51.0%	100.0%
Recommended reading	Basic literature	Literature necessary to pass the exam :A. Marek, V. Konarska-Wrzosek Criminal Law, Warsaw (Current edition)M. Mozgawa (ed.). Penal Code. Commentary, Warsaw (Current edition)V. Konarska-Wrzosek (ed.) Penal Code. Commentary, Warsaw (Current edition)	
	Supplementary literature	Supplementary literature: Przestępczość gospodarcza. Istota zjawiska. Zasady odpowiedzialności, mechanizmy przestępcze i metody działania sprawców, red. P. Łabuz, I. Malinowska, M. Michalski, T. Safjański, Warszawa 2018; or given by the lecturer during the class	
	eResources addresses		
Example issues/ example questions/ tasks being completed	Specifics of prosecution, detection and criminal response to selected crimes against economic operations, property or documents.		
Work placement	Not applicable		

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