

Subject card

Subject name and code	Tax advisors' code of practice - wykład, PG_00133720						
Field of study	Zasady wykonywania zawodu doradcy podatkowego - wykład						
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 Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Łukasz Karczyński				
	Teachers		dr Łukasz Karczyński				
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						
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 aim is to familiarize the student with the principles of practicing the profession of a tax advisor, including the principles of operation of the tax advisors' self-government and the corporate professional ethics of a tax advisor.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	is able to communicate using specialist terminology related to the profession of a tax advisor	[SU4] test/egzamin - ustny lub pisemny
	[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	is ready to co-organize activities for the professional self-government of tax advisors	[SK4] test/egzamin - ustny lub pisemny
	[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	understands the complexity of problems occurring within the scope of the principles of practicing the profession of a tax advisor	[SK4] test/egzamin - ustny lub pisemny
	[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.	knows the basic terminology and basic concepts related to the principles of practicing the profession of a tax advisor	[SW4] test/egzamin - ustny lub pisemny
	[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes	has basic knowledge of the principles of performing and obtaining qualifications to perform the profession of a tax advisor	[SW4] test/egzamin - ustny lub pisemny
	[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	is able to assess whether a given conduct violates the principles of the profession of a tax advisor and, if so, what sanctions may be applied.	[SU4] test/egzamin - ustny lub pisemny
	[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	is ready to comply with the ethical principles of a tax advisor and to care for the achievements and traditions of this profession	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	is able to independently plan and implement the need for lifelong learning	[SU4] test/egzamin - ustny lub pisemny
	[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	is ready to run a business as a tax advisor	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	has structured knowledge of the principles and standards of professional ethics of a tax advisor	[SW4] test/egzamin - ustny lub pisemny

Subject contents	<p>A. Conditions of performing the profession: 1. Tax advisory activities 2. Authorized entities 3. Self-government of tax advisors (objectives, structure, principles of operation) 4. Acquiring professional qualifications 5. Methods of performing the profession B. Rights and obligations of a tax advisor 1. Sources of professional ethics of a tax advisor 2. General principles of ethics of an advisor 3. Professional integrity and independence 4. Professional secrecy 5. Information and advertising 6. Conflict of interest 7. Relations with the client 8. Improving qualifications 9. Conducting the case and its documentation 10. Relationship to public institutions 11. Relationship to other tax advisors 12. Work in a professional self-government 13. Disciplinary liability 14. Advisor's company 15. Advisor as proxy 16. Liability for damage caused in connection with the performance of the profession</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	<p>A. Mariański (red.), Ustawa o doradztwie podatkowym. Komentarz, Warszawa [ostatnie wydanie]</p> <p>M. Szczygieł, Zasady etyki doradców podatkowych. Komentarz, Kraków [ostatnie wydanie]</p>	
	Supplementary literature	M. Gotowicz, Doradca podatkowy. Jak z sukcesem prowadzić kancelarię, biuro rachunkowe, Warszawa 2008	
	eResources addresses	<p>Basic</p> <p>https://kidp.pl - website of the National Chamber of Tax Advisors</p>	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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