

Subject card

Subject name and code	Financial Accounting - auditorium classes, PG_00133896						
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	Obligatory subject group in the field of study				
Mode of study	part-time studies	Mode of delivery	at the university				
Year of study	2	Language of instruction	Polish				
Semester of study	3	ECTS credits	3.0				
Learning profile	academic	Assessment form	credit				
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Beata Zackiewicz-Brunke					
	Teachers	dr Beata Kotowska dr Beata Zackiewicz-Brunke					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	16.0	0.0	0.0	0.0	16
	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	16	0.0	59.0			75
Subject objectives	-						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	-	[SU1] oral statement/conversation/discussion
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	-	[SU1] oral statement/conversation/discussion
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	-	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[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.	-	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[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	-	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	-	[SU1] oral statement/conversation/discussion [SU8] observation of student's independent or team work
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	-	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work

	Course outcome	Subject outcome	Method of verification
	[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	-	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work [SK8] observation of student's independent or team work
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	-	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
Subject contents	-		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	-	51.0%	100.0%
Recommended reading	Basic literature	-	
	Supplementary literature	-	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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