

Subject card

Subject name and code	Tax administration - lecture, PG_00134076						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject	2024/2025				
Education level	undergraduate 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	1	Language of instruction	Polish polish				
Semester of study	2	ECTS credits	3.0				
Learning profile	academic	Assessment form					
Conducting unit	Katedra Prawa Finansowego -> Faculty of Law and Administration -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Tomasz Sowiński					
	Teachers	dr Tomasz Sowiński					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	E-learning hours included: 0.0						
	Additional information: Conversation lecture- Lecture with multimedia presentation						
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	10	0.0	65.0	75		
Subject objectives	<p>To acquire basic knowledge of the organisation of customs and tax administration and their location in the system of public administration system of public administration and the system of public finance. To learn the basic concepts and institutions of tax law.</p> <p>To present the structure and principles of operation of the national fiscal administration and the tax authorities of local self-government.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 basic terminology and basic concepts of tax law and finance, has elementary knowledge of substantive and formal tax law	[SW4] 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	is ready to assume responsible professional roles in the application of tax 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	understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines and is, therefore, ready to critically evaluate the knowledge possessed in this field and the received content understands the importance of knowledge in solving cognitive and practical problems	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	has a structured knowledge of the ethical principles and standards related to taxation and tax law	[SW4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	is able to communicate using specific legal, financial and tax terminology	[SU4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	is able to plan and implement lifelong learning independently	[SU4] test/exam - oral or written
Subject contents	<p>Features and functions of public administration Public administration: types, types, structure General issues of public finance administration Concept and functions of tax administration State and local government tax administration Bodies administering public finance Tax authorities and their competences Customs and fiscal control bodies Supervisory, control and appeal bodies of the tax administration</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam test	51.0%	100.0%
Recommended reading	Basic literature	<p>- J. Kulicki, Administration of public levies in Poland, Wydawnictwo Sejmowe, Warszawa, latest edition. - Fundamentals of finance and financial law, Drwiłto A. [ed.], Wolters Kluwer, Warsaw 2018, 3rd edition, updated, supplemented corrected, Public administration in Poland, author Z. Dobrowolski, Management, outline of the issues, Jagiellonian University, Krakow 2018. - Tax Ordinance, Commentary, H. Dzwonkowski, CH Beck, Warsaw 2018. H. Beck, Warsaw 2018.</p>	

	Supplementary literature	<p>- A. Melezini, K. Teszner, A. Mudrecki [eds], National Tax Administration, WOLTERS KLUWER, 2018.</p> <p>- L. Bielecki, A. Gorgol, [eds], National Fiscal Administration Act. Commentary, C. H. Beck 2018.</p> <p>Challenges for local government units resulting from the amendment of the acts on public finances and on maintaining cleanliness and order in communes, J. Gliniecka, Sz. Obuchowski, T. Sowiński, [eds] CeDeWu, Warsaw 2021 - The principle of certainty in tax law, eds A. Kaźmierczyk, A. Fronczak, Wolters Kluwer, Warsaw 2018.</p> <p>- Tax law, Issues of theory and practice, by B. Brzeziński, Dom Organizatora, Toruń 2017</p>
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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