

Subject card

Subject name and code	Theory of Taxes and Taxation - lecture, PG_00134083						
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	Faculty of Law and Administration						
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	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		65.0	75
Subject objectives	The purpose of the course is to familiarize the student with the basics of the science of taxes and other public levies and fiscal systems in legal and economic aspects.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	Student is able to evaluate the various constructions of taxes is able to use basic theoretical knowledge in the field of law tax law and finance and related scientific disciplines in order to analyze and interpret problems related to taxes and management of them	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Students are able to formulate solutions to specific problems related to taxation and predict the consequences of planned actions; has the ability to understand and analyze social phenomena related to the imposition of public tributes, and is able to use the terminology of tax science	[SU1] oral statement/conversation/discussion [SU4] 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 is able to work in a team to solve research problems; is able to discuss research problems of tax theory in a group; is able to have a constructive discussion on tax principles	[SK1] oral statement/conversation/discussion [SK4] 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 knows the sources of tax law, can identify basic and advanced institutions of the theory of taxes and tax systems	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[PiDPL3_W01] The graduate demonstrates elementary knowledge of tax rules, finance and tax law	The student knows the tax rules in depth	[SW4] test/exam - oral or written
	[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	The student knows in-depth terminology in the field of tax theory; is able to present the directions of changes in the field of tax theory; understands the risks associated with the phenomenon of tax evasion Understands the importance of public tributes for the functioning of the state and local governments	[SW4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student is able to independently determine the directions of his own professional development and education education; Student draws conclusions from analyzed problems concerning own professional career;	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[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	Student Is aware of the need to expand competence and professional qualifications as well as to improve skills, and to seek professional assistance in this area Recognizes the importance and understands the ethical conditions of individual roles social roles in processes related to the application of tax law knows the outline of the theory of taxation, so that he is ready to responsibly perform professional roles related to the application of tax law and to require this of others	[SK8] observation of student's independent or team work
Subject contents	1 Outline of the evolution of the Polish tax system. 2 Elements of the theory of public tributes 3. Elements of the theory of tax. 4. functions of taxation. 5 Classification of taxes. 6 Tax system. 7 Tax principles. 8. limits of taxation. The phenomenon of minimization of tax burdens. Taxpayer as a subject of rights and obligations. 9. distribution of tax revenues between the state and local government.		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written exam	51.0%	100.0%
Recommended reading	Basic literature	1. B. Brzeziński, Wstęp do nauki prawa podatkowego, Toruń [ostatnie wydanie] 2. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [ostatnie wydanie] - w zakresie adekwatnym do treści programowych 3. A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa [ostatnie wydanie]- w zakresie adekwatnym do treści programowych 4. R. Mastalski, Prawo podatkowe, Warszawa [ostatnie wydanie], - w zakresie adekwatnym do treści programowych 5. J. Gliniecka, J. Harasimowicz, Z zagadnień teorii podatku, Głosa, nr 5/1997 6. A. Drywa, A. Reut, Tax culture. Polish and Russian approach, Gdańsk [ostatnie wydanie]	
	Supplementary literature	1. L. Etel (red.), System prawafinansowego, t. III Prawo daninowe, Warszawa [ostatnie wydanie] 2. J. Frecknall-Hughes, The Theory, Principles and Management of Taxation, Routledge, [ostatnie wydanie]	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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