

**Subject card**

<b>Subject name and code</b>	Tax Records Keeping - auditorium classes, PG_00134090						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2025/2026		
<b>Education level</b>	Master's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish -		
<b>Semester of study</b>	3	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		mgr Ewa Chrostowska				
	<b>Teachers</b>		mgr Ewa Chrostowska dr Cyprian Kotyla				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	0.0	16.0	0.0	0.0	0.0	16
	E-learning hours included: 0.0						
	Additional information: .						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	16		0.0		34.0	50
<b>Subject objectives</b>	.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_U07] He/she can manage the work of the team, as well as interact with other people as part of team work for the application of tax, balance sheet law and tax analysis		[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
	[PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences		[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK4] test/exam - oral or written [SK5] implementation of a problem task [SK6] demonstration of practical skills [SK8] observation of student's independent or team work
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning		[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU4] test/exam - oral or written [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
	[PiDPMU2_U02] He/ she is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines through the proper selection of sources (especially normative acts, doctrinal writing and jurisprudence) and information derived from them, making evaluation, critical analysis, synthesis, creative interpretation and presentation of this information, using appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools adapted or developed from them) - which enables innovative performance of tasks that are not fully predictable, especially solving validation problems and interpretations related to the application of tax law, as well as problems of tax analysis and accounting		[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU4] test/exam - oral or written [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
	[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting		[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU4] test/exam - oral or written [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report
	[PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.	.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU4] test/exam - oral or written [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
	[PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting	.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU4] test/exam - oral or written [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
Subject contents	.		
Prerequisites and co-requisites	.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	na podstawie podanych studentom zagadnień obejmujących wiedzę i umiejętności z zakresu przedmiotu przerobioną w toku zajęć	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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