

Subject card

Subject name and code	Sources of Law and Tax Legislation - lecture, PG_00134112						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master'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	1	Language of instruction			Polish		
Semester of study	1	ECTS credits			2.0		
Learning profile	academic	Assessment form			exam		
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	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		40.0	50
Subject objectives	Introducing the student to the basic research topics in the field of tax law, i.e. the sources of law and tax legislation.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_K03] He/she is ready to think and act in an entrepreneurial manner, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization	is ready to think and act in an entrepreneurial manner, with particular emphasis on the specific nature of a tax advisor's professional activity and the possibility of using tax optimization rules by identifying appropriate legislative solutions	[SK4] test/exam - oral or written
	[PiDPMU2_K02] He/she is ready to fulfill social obligations, to inspire and organize activities for taxpayers and professional self-government of tax advisors, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	is ready to fulfill social obligations, inspire and organize activities for the benefit of taxpayers, and initiate actions for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities in the course of applying the law	[SK4] test/exam - oral or written
	[PiDPMU2_W01] The graduate demonstrates deepened and systematic knowledge about tax principles, finance and tax law, knows main development trends of the scientific disciplines concerned by the studies	has in-depth and structured knowledge of the sources of law, knows the main development trends in the philosophy of law	[SW4] test/exam - oral or written
	[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	understands the complexity of the problems arising in the creation and application of tax law and is therefore ready to critically evaluate the knowledge possessed in this area and the content received.	[SK4] test/exam - oral or written
	[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	Is able to use the methods of legal interpretation learned in solving validation problems in the field of tax law.	[SU4] test/exam - oral or written
	[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.	knows extended terminology and concepts related to sources of law and their creation	[SW4] test/exam - oral or written
	[PiDPMU2_W03] The graduate has deepened knowledge about regulations of selected branches of law connected with public levies	has in-depth knowledge of the subject matter of regulation of selected branches of law other than the law of public levies	[SW4] test/exam - oral or written
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	Is able to find and learn the content of new legal regulations.	[SU4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	can communicate about legislation with diverse audiences	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W04] He/she has widened knowledge and knows notions describing the most significant economic and social phenomena, understands the basic processes taking place in market economy, understands fundamental dilemmas of contemporary civilization connected with global economic development	has extensive knowledge and knows the concepts describing the most important phenomena in the field of sources of law, understands the fundamental dilemmas of contemporary legislation	[SW4] test/exam - oral or written
Subject contents	Basic Concepts of Jurisprudence Creation, Application, and Interpretation of Law Sources of Law, Including Tax Law, with Particular Emphasis on the Regulations of the Constitution of the Republic of Poland Principles of Creation and Application of Tax Law		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		50.01%	100.0%
Recommended reading	Basic literature	P. Winczorek, T. Stawecki, T. Chauvin, Wstęp do prawoznawstwa, Warszawa [latest edition]	
	Supplementary literature	R. Mastalski, Stosowanie prawa podatkowego, Warszawa [latest edition] R. Mastalski, Tworzenie a stosowanie prawa podatkowego, Warszawa [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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