

**Subject card**

<b>Subject name and code</b>	System of Tax Administration - lecture, PG_00134115						
<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>			2024/2025		
<b>Education level</b>	postgraduate 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>	1	<b>Language of instruction</b>			Polish polish		
<b>Semester of study</b>	1	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>					
<b>Conducting unit</b>	Katedra Prawa Finansowego -> Faculty of Law and Administration -> Rektor						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Tomasz Sowiński				
	<b>Teachers</b>		dr Tomasz Sowiński				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	10.0	0.0	0.0	0.0	0.0	10
	E-learning hours included: 0.0						
	Additional information: Conversation lecture- Problem-based lecture- Lecture with multimedia presentation						
<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>	10		0.0		40.0	50
<b>Subject objectives</b>	To acquire basic knowledge of the organisation of customs and tax administration and their location in the system of public administration and the system of public finance. To learn the basic concepts and institutions of tax law. To present the structure and principles of operation of the national fiscal administration and the tax authorities of local self-government.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms 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
	[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 his/her theoretical knowledge of tax law and accounting and related scientific disciplines to formulate and solve complex and unusual problems	[SU4] test/exam - oral or written
	[PiDPMU2_K04] He/she is ready to perform professional roles related to the application of tax and balance sheet law and to demand it from others - including, in particular, the development of the achievements of the profession of tax advisor, maintaining the ethos of this profession, observing and developing the principles of professional ethics, and acting towards compliance with these principles	is ready to fulfil the professional roles related to the application of tax and balance sheet law responsibly and to require others to do so - including, in particular, the development of the achievements of the tax advisory profession,	[SK8] observation of student's independent or team work
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	is able to plan and implement lifelong learning independently	[SU4] 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 willing to fulfil social responsibilities, to inspire and organise activities for the benefit of taxpayers and the professional body of tax advisors, and to initiate actions in the public interest, including in particular the balancing of diverging interests of taxpayers and tax authorities	[SK8] observation of student's independent or team work
	[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 of tax law and finance, has extended knowledge of substantive and formal tax law	[SW4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	is able to communicate on specialist legal, financial and taxation topics, with a diverse range of audiences	[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	understands the complexity of the 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 content received understands the importance of knowledge in solving cognitive and practical problems	[SK4] test/exam - oral or written

Subject contents	Features and functions of public administration Public administration: types, types, structure General issues of public finance administration The concept and functions of tax administration State and local government public administration Internal control in administration Internal audit External control of the administration Supervisory, control and appeal bodies of the administration Public institutions that can exercise control in the administration		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	Public administration in Poland, author Z. Dobrowolski, Management, outline of the issues, Jagiellonian University, Kraków 2018.  Tax Ordinance, Commentary, H. Dzwonkowski, CH Beck, Warsaw 2018.  Protection of individual rights in administrative and tax proceedings, ed. S. Fundowicz, P. Możyłowski, T. Stanislawski, Scientific and Publishing Institute "Spatium" Radom 2018.  Act on the National Tax Administration, Commentary, ed. L. Bielecki, A. Gorgol, C. H. Beck, Warsaw 2018	
	Supplementary literature	Education Department A. Melezini, K. Teszner, A. Mudrecki [eds.], Krajowa Administracja Skarbowa, WOLTERS KLUWER, 2018.  L. Bielecki, A. Gorgol, [eds], National Fiscal Administration Act. Commentary, C. H. Beck 2018,  Financial Law. Public finance, by E. Chojna-Duch, Oficyna Prawa Polskiego, Warsaw 2017.  Public finance, Contemporary approach, by S. Owsiak, PWE, Warsaw 2017.	
	eResources addresses	Adresy na platformie eNauczenie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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