

Subject card

Subject name and code	Foundations of the theory of taxes - lecture, PG_00134116						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	postgraduate 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	1	ECTS credits			2.0		
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		40.0	50
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
	[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	The student is aware of the underlying contradictions between the interests of taxpayers and tax law and the associated difficulties in performing the social function of advising in this area.	[SK1] oral statement/conversation/discussion
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	The student understands the specifics of tax law and is aware of the need to update his/her knowledge in this area.	[SU1] oral statement/conversation/discussion
	[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	Students will have an in-depth knowledge of tax theory terminology and institutions; they will be able to present the directions of changes in tax theory; they will understand the dangers of tax evasion; they will understand the significance of public levies for the functioning of the state and self-governments.	[SW4] 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	Students are aware of the necessity to broaden their professional competences and qualifications as well as to improve their skills and to seek professional assistance in this respect. They perceive the significance of and understand the ethical conditions of particular social roles in processes related to the application of tax law. They are familiar with the outline of the theory of taxation, thanks to which they are ready to responsibly perform professional roles related to the application of tax law and to require this from others.	[SK1] oral statement/conversation/discussion
	[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	The student is able to evaluate particular tax constructions is able to use basic theoretical knowledge of tax law and finance and related scientific disciplines to analyse and interpret problems related to taxes and their management.	[SU1] oral statement/conversation/discussion [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.	The student is able to identify basic and advanced institutions in tax theory and tax systems.	[SW4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	Students will be able to formulate solutions to specific tax problems and predict the effects of planned actions; they will be able to understand and analyse social phenomena related to the imposition of public levies and will be able to use the terminology of tax sciences.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law	The student has a structured knowledge of the phenomenon of minimising tax burdens.	[SW4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[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	Students are able to work in a team when solving research problems; they are able to discuss in a group the research problems of tax theory; they are able to conduct a constructive discussion on tax principles and phenomena occurring in the field of taxation.	[SK1] oral statement/conversation/discussion
	[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	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 levies for the functioning of the state and local governments	[SW4] test/exam - oral or written
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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