

Subject card

Subject name and code	Economic Crimes - lecture, PG_00134126						
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			Optional subject group		
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					
Conducting unit	Katedra Prawa Karnego Procesowego i Kryminalistyki -> Faculty of Law and Administration						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Andrzej Lewna				
	Teachers		dr Andrzej Lewna				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	0.0	0.0	0.0	0.0	14
	E-learning hours included: 0.0						
	Additional information: problem-based lecture						
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	14		0.0		36.0	50
Subject objectives	The purpose of the lecture is to familiarize students with basic crimes of an economic nature and the fight against economic crime						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	The student is committed to fulfilling social obligations, inspiring and organizing activities on behalf of taxpayers and the self-government of professional tax advisors, as well as to initiate activities in the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities within the limits of economic criminal law	[SK4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	The student derives and presents conclusions on the basis of assertions based on knowledge of economic criminal law	[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	The student strives to responsibly perform professional roles related to the application of criminal and economic regulations.	[SK4] test/exam - oral or written
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	The student independently plans solutions and assimilates the need for lifelong learning in improving his knowledge of criminal and economic regulations	[SU4] test/exam - oral or written
	[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	The student demonstrates creativity in thinking and acting in a manner determined by the limits of economic criminal law.	[SK4] test/exam - oral or written
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	The student explains the norms providing for criminal punishment for violations of rules related to economic turnover and sanctioning violations of tax laws.	[SW4] 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 describes the terminology and concepts of tax law and finance as related to economic crime.	[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	The student propunishes solutions to complex and unusual problems that may occur in this field, especially complex problems at the intersection of criminal and economic law.criminal and economic law.	[SU4] 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	The student demonstrates responsibility in assessing the problems occurring in the field of economic criminal law. He critically evaluates the knowledge he possesses in this field and the received content.	[SK4] 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 recognizes ethical principles and norms related to economic crime, taxation and tax law.	[SW4] test/exam - oral or written
Subject contents	1. General information on criminal law (to the extent necessary for the lecture). 2. Crimes against property (selected). 3. Crimes against economic turnover. 4. Crimes against circulation of money and securities. 5. Crimes against credibility of documents (selected).		
Prerequisites and co-requisites	None		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	51.0%	100.0%
Recommended reading	Basic literature	Literature necessary to pass the exam :A. Marek, V. Konarska-Wrzosek Criminal Law, Warsaw (Current edition)M. Mozgawa (ed.). Penal Code. Commentary, Warsaw (Current edition)V. Konarska-Wrzosek (ed.) Penal Code. Commentary, Warsaw (Current edition)	
	Supplementary literature	Supplementary literature: Przestępczość gospodarcza. Istota zjawiska. Zasady odpowiedzialności, mechanizmy przestępcze i metody działania sprawców, red. P. Łabuz, I. Malinowska, M. Michalski, T. Safjański, Warszawa 2018; or given by the lecturer during the class	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed	Specifics of prosecution, detection and criminal response to selected crimes against economic operations, property or documents.		
Work placement	Not applicable		

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