

**Subject card**

<b>Subject name and code</b>	Social Insurance - lecture, PG_00134130						
<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>	2	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>					
<b>Conducting unit</b>	Katedra Bankowości i Finansów -> Faculty of Management						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Kamila Bielawska				
	<b>Teachers</b>		dr Kamila Bielawska				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	12.0	0.0	0.0	0.0	0.0	12
	E-learning hours included: 0.0						
<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>	12		0.0		38.0	50
<b>Subject objectives</b>	The purpose of the lecture is to familiarize students with the economic and legal aspects of the social insurance system in Poland.						

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	The student has advanced and structured knowledge of the different types of structures and institutions and the changes in them in the social security system	[SW4] 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 is ready to fulfill social obligations and initiate actions for the public interest with balancing the interests of all stakeholders	[SK4] test/exam - oral or written
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	The student is able to independently plan and implement the need for lifelong learning in relation to changes in the social security system	[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 is ready to think and act in an entrepreneurial manner, including in optimizing the burden of social security contributions.	[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	The student has in-depth skills in observing and interpreting phenomena related to economic and legal aspects of social insurance.	[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 knows the extended terminology of social insurance law and financial aspects of social insurance	[SW4] 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	The student has an in-depth knowledge of social insurance. The student knows and understands the main trends in the development of social insurance as a subject of legal and economic sciences	[SW4] test/exam - oral or written
	[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting	Student is able to formulate and test research hypotheses related to simple social insurance problems.	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[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	The student proficiently uses legal as well as professional and ethical principles and norms in social insurance	[SU4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	Students are able to communicate on social security topics with a diverse audience	[SU4] 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 has knowledge of the principles of social insurance coverage in various forms of individual economic activity	[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	The student understands the complexity and interdisciplinary nature of problems in the field of social insurance	[SK4] test/exam - oral or written
Subject contents	1. Insurance in the social security system. Formal-legal features of social insurance. 2. Social insurance system in Poland: legal basis, organization, types, coverage, principles of being subject to social insurance (obligatory and voluntary), taking into account individual economic activity3. Contribution as a source of financing social insurance from the point of view of the payer and the insured4. Social insurance contribution vs. labor costs and net earnings		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam	51.0%	100.0%

Recommended reading	Basic literature	<p>I. Jędrasik Jankowska, Pojęcia i konstrukcje prawne ubezpieczenia społecznego, Wolters Kluwer, 2020</p> <p>T.H. Bednarczyk, K. Bielawska, B. Jackowska, E. Wycinka, Ekonomiczne i demograficzne uwarunkowania funkcjonowania i rozwoju ubezpieczeń, Wydawnictwo Uniwersytetu Gdańskiego 2019 (on-line)</p> <p>Ubezpieczenia, Część III: Ubezpieczenia oferowane przez sektor publiczny, Iwanicz-Drozdowska (red.), PWE, Warszawa 2024</p> <p>Zabezpieczenie społeczne w Polsce (ostatnie wydanie), dostępne jako pdf na zus.pl</p> <p>Ustawa z 13 października 1998 o systemie ubezpieczeń społecznych (aktualna wersja)</p>
	Supplementary literature	<p>S. Golinowska, Polityka społeczna państwa w gospodarce rynkowej, PWN 1994</p> <p>A. Wypych-Żywicka (red.), Leksykon prawa ubezpieczeń społecznych : 100 podstawowych pojęć, Wydawnictwo, C. H. Beck, 2016</p> <p>Poradniki dla płatników składek na ubezpieczenia społeczne i zdrowotne ze strony internetowej zus.pl</p>
	eResources addresses	Adresy na platformie eNauczenie:
Example issues/ example questions/ tasks being completed	<p>Current demographic trends and their impact on the operation of social insurance Changes in the labor market and social insurance The specifics of realized earning contracts and social insurance coverage Entrepreneur in social insurance in Poland: coverage and payment of contributions, preferential solutions in social insurance</p>	
Work placement	Not applicable	

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