

Subject card

Subject name and code	Execution and control of tax liabilities - lecture, PG_00134133						
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	2	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 hab. Przemysław Panfil				
	Teachers		dr hab. Przemysław Panfil				
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 aim of the course is to familiarise students with the methods of extinguishing tax liabilities (including administrative enforcement) and methods of broadly understood control over the implementation by passive entities of their obligations under tax law.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 extended terminology and concepts in the field of tax law, including those related to the performance and control of tax obligations.	[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 of problems occurring in the field of tax law, including those related to the implementation and control of the implementation of tax obligations.	[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 learning needs related to the variability of tax law, including tax audits.	[SU4] 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 is able to use the theoretical knowledge acquired during the performance of tax obligations and during contacts with tax authorities during tax audits.	[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 structured knowledge of ethical principles and norms, including those related to tax procedure.	[SW4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	The student is able to communicate on specialist topics related to the performance of tax obligations and broadly understood tax control.	[SU4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> 1. Methods of fulfilling tax obligations 2. Checking activities 3. Tax audit 4. Customs and fiscal audit 5. Enforcement of tax obligations 		
Prerequisites and co-requisites	None		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Egzamin testowy	51.0%	100.0%
Recommended reading	Basic literature	A. Melezini, D. Zalewski, Kontrola skarbowa. 630 wyjaśnień i interpretacji, Warszawa [last edition] A. Melezini, D. Zalewski, Kontrola podatkowa przedsiębiorców, Warszawa [last edition]	
	Supplementary literature	None	

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Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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