

Subject card

Subject name and code	Apprenticeships, PG_00134135						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's 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		
Semester of study	2	ECTS credits			2.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Małgorzata Balwicka-Szczyrba				
	Teachers		dr hab. Małgorzata Balwicka-Szczyrba				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	16.0	0.0	0.0	0.0	16
	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	16		0.0		34.0	50
Subject objectives	The aim of the internship is for the student to acquire skills, competences and experience related to the practical application of the knowledge acquired during studies						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	can independently plan and implement the need for lifelong learning	[SU7] entries and opinions in the internship diary
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	is able to communicate on specialized legal, financial and tax topics with diverse audiences	[SU7] entries and opinions in the internship diary
	[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law	has structured knowledge of the principles and ethical standards related to taxes and tax law	[SW5] implementation of a problem task
	[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 in the field of tax law and finance	[SW5] implementation of a problem task
	[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 problems occurring in the field of tax law, finance and accounting	[SK7] entries and opinions in the internship diary
	[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 responsibly perform professional roles related to the application of tax law	[SK7] entries and opinions in the internship diary
	[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	can solve practical problems	[SU7] entries and opinions in the internship diary

	<table border="1"> <thead> <tr> <th>Course outcome</th> <th>Subject outcome</th> <th>Method of verification</th> </tr> </thead> <tbody> <tr> <td>[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</td> <td>is able to use his theoretical knowledge in the field of tax law and accounting</td> <td>[SU7] entries and opinions in the internship diary</td> </tr> </tbody> </table>	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	is able to use his theoretical knowledge in the field of tax law and accounting	[SU7] entries and opinions in the internship diary
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	is able to use his theoretical knowledge in the field of tax law and accounting	[SU7] entries and opinions in the internship diary					
Subject contents	In accordance with the regulations of student professional internships at WPiA UG for a given field of study						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade				
		51.0%	100.0%				
Recommended reading	Basic literature	Not applicable					
	Supplementary literature	Not applicable					
	eResources addresses						
Example issues/ example questions/ tasks being completed	In accordance with the student professional internship program at WPiA UG for a given field of study						
Work placement	Not applicable						

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