

Subject card

Subject name and code	Principles of practicing the profession of tax advisor - lecture, PG_00134137						
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	2	ECTS credits	2.0				
Learning profile	academic	Assessment form					
Conducting unit	Katedra Prawa Finansowego -> Faculty of Law and Administration -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Łukasz Karczyński					
	Teachers	dr Łukasz Karczyński					
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						
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 aim is to familiarize the student with the principles of practicing the profession of a tax advisor, including the principles of operation of the tax advisors' self-government and the corporate professional ethics of a tax advisor.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 assess whether a given conduct violates the principles of the profession of a tax advisor and, if so, what sanctions may be applied.	[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	Knows the conditions related to running a tax advisory office.	[SW4] test/exam - oral or written
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	is able to independently plan and implement the need for lifelong learning, including the principles of practicing the profession of a tax advisor Is able to plan his/her professional career as a candidate for tax advisor and then as a tax advisor.	[SU4] 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 tax law and its application practices and is therefore aware of the importance of the tax advisor's duty of care and continuous education. The student recognizes that the tax advisor's duty of care also involves being aware of one's own limitations and seeking help from specialists in specific areas when one's own knowledge and experience prove insufficient.	[SK4] 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 rules of performing the profession of a tax advisor, along with the rules for obtaining tax advisor qualifications. Knows the concepts and rules regarding the professional self-government of tax advisors.	[SW4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	Is able to communicate with public authorities as well as clients and other persons in a manner consistent with the principles of professional ethics as a tax advisor.	[SU4] test/exam - oral or written

Subject contents	<p>A. Conditions of performing the profession: 1. Tax advisory activities 2. Authorized entities 3. Self-government of tax advisors (objectives, structure, principles of operation) 4. Acquiring professional qualifications 5. Methods of performing the profession B. Rights and obligations of a tax advisor 1. Sources of professional ethics of a tax advisor 2. General principles of ethics of an advisor 3. Professional integrity and independence 4. Professional secrecy 5. Information and advertising 6. Conflict of interest 7. Relations with the client 8. Improving qualifications 9. Conducting the case and its documentation 10. Relationship to public institutions 11. Relationship to other tax advisors 12. Work in a professional self-government 13. Disciplinary liability 14. Advisor's company 15. Advisor as proxy 16. Liability for damage caused in connection with the performance of the profession</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	<p>Resolution of the National Council of Tax Advisors on the adoption of a uniform text of the principles of ethics for tax advisors Tax Advisory Act</p> <p>A. Mariański (red.), Ustawa o doradztwie podatkowym. Komentarz, Warszawa [ostatnie wydanie]</p> <p>M. Szczygieł, Zasady etyki doradców podatkowych. Komentarz, Kraków [ostatnie wydanie]</p> <p>Z. Godecki, Etyka zawodowa w doradztwie podatkowym, Toruń [ostatnie wydanie]</p>	
	Supplementary literature	M. Gotowicz, Doradca podatkowy. Jak z sukcesem prowadzić kancelarię, biuro rachunkowe, Warszawa 2008	
	eResources addresses	<p>Podstawowe</p> <p>http://kidp.pl - website of the National Chamber of Tax Advisors</p> <p>Adresy na platformie eNauczanie:</p>	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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