Subject card

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| Subject name and code | Principles of practicing the profession of tax advisor - lecture, PG_00134137 | | |
| Field of study | Zasady wykonywania zawodu doradcy podatkowego - wykład | | |
| Date of commencement of studies | October 2025 | Academic year of realisation of subject | 2025/2026 |
| Education level | Master's 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 | credit |
| Conducting unit | Department of Financial Law -> Faculty of Law and Administration -> Rector | | |
| 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 |

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| Subject objectives | The aim is to familiarise 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_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences | Knows the history and development trends in the creation and subsequent regulatory changes to the tax advisor profession. | [SW4] test/egzamin - ustny lub pisemny |
| [PiDPMU2_WG03] has in-depth knowledge of the subject of regulation of selected detailed issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting | Knows the legal regulations regarding the functioning of the tax advisor profession. | [SW4] test/egzamin - ustny lub pisemny |
| [PiDPMU2_WK05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting | The student understands the principles of practicing the profession of tax advisor, including the requirements for obtaining tax advisor certification. They are familiar with the concepts and principles of professional self-government for tax advisors, including the principles of professional ethics for tax advisors. | [SW4] test/egzamin - ustny lub pisemny |

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| Subject contents | A. Conditions of practicing the profession:<br>1. Tax advisory activities<br>2. Authorized entities<br>3. Self-government of tax advisors (objectives, structure, principles of operation)<br>4. Acquiring professional qualifications<br>5. Methods of practicing the profession<br>B. Rights and obligations of a tax advisor<br>1. Sources of professional ethics for tax advisors<br>2. General principles of advisor ethics<br>3. Professional integrity and independence<br>4. Professional secrecy<br>5. Information and advertising<br>6. Conflict of interest<br>7. Relationships with clients<br>8. Improving qualifications<br>9. Case management and documentation<br>10. Relationship to public institutions<br>11. Relationship to other tax advisors<br>12. Working in a professional self-government<br>13. Disciplinary liability<br>14. Advisor's company<br>15. Advisor as attorney-in-fact<br>16. Liability for damage caused in connection with the practice of the profession |
| 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**

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| Basic literature | Uchwała Krajowej Rady Doradców Podatkowych w sprawie przyjęcia tekstu jednolitego zasad etyki doradców podatkowych<br><br>Ustawa o doradztwie podatkowym |
| Supplementary literature | A. Mariański (red.), Ustawa o doradztwie podatkowym. Komentarz, Warszawa [latest edition]<br><br>M. Szczygieł, Zasady etyki doradców podatkowych. Komentarz, Kraków [latest edition]<br><br>Z. Godecki, Etyka zawodowa w doradztwie podatkowym, Toruń [latest edition]<br><br>M. Gotowicz, Doradca podatkowy. Jak z sukcesem prowadzić kancelarię, biuro rachunkowe, Warszawa 2008 |
| eResources addresses | Supplementary<br>http://kidp.pl - website of the National Chamber of Tax Advisors<br>https://bg.ug.edu.pl/e-biblioteka/zasoby-elektroniczne - Lex Online |

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