University of Gdańsk

Subject card

Subject name and code	Cost Accounting - lecture, PG_00134128						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject	2025/2026			
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	exam			
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Michał Chalastra					
	Teachers	dr Michał Chalastra					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	0.0	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	-						

<table>
<tr><td>Learning outcomes</td><td>
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<tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr>
<tr><td>[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</td><td></td><td>[SW4] test/exam - oral or written</td></tr>
<tr><td>[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of accounting</td><td></td><td>[SW4] test/exam - oral or written</td></tr>
<tr><td>[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences</td><td></td><td>[SK4] test/exam - oral or written</td></tr>
<tr><td>[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</td><td></td><td>[SW4] test/exam - oral or written</td></tr>
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<tr><td>Subject contents</td><td>-</td></tr>
<tr><td>Prerequisites and co-requisites</td><td>-</td></tr>
<tr><td>Assessment methods and criteria</td><td>
<table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>-</td><td>51.0%</td><td>100.0%</td></tr>
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<tr><td>Recommended reading</td><td>
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<tr><td>Basic literature</td><td>-</td></tr>
<tr><td>Supplementary literature</td><td>-</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
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<tr><td>Example issues/ example questions/ tasks being completed</td><td>-</td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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