

Subject card

Subject name and code	Sources of Law and Tax Legislation - lecture, PG_00134112						
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	1		ECTS credits		2.0		
Learning profile	academic		Assessment form		exam		
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	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	Introducing the student to the basic research topics in the field of tax law, i.e. the sources of law and tax legislation.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_WK04] understands the fundamental dilemmas of modern civilization, especially those related to public finances	understands the fundamental dilemmas of contemporary legal philosophy	[SW4] test/exam - oral or written
	[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	has structured and theoretically based in-depth knowledge of the subject matter of regulation of selected branches of law other than the law of public levies	[SW4] test/exam - oral or written
	[PiDPMU2_UU06] can independently plan and implement the need for lifelong learning and guide others in this area	Is able to find and learn the content of new legal regulations.	[SU4] test/exam - oral or written
	[PiDPMU2_KO02] is ready to fulfill social obligations, inspire and organize activities for taxpayers, professional self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, in particular balancing the divergent interests of taxpayers and tax authorities	is ready to fulfill social obligations, inspire and organize activities for the benefit of taxpayers, and initiate actions for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities in the course of applying the law	[SK4] test/exam - oral or written
	[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	has in-depth and structured knowledge of the sources of law, knows the main development trends in the philosophy of law	[SW4] test/exam - oral or written
Subject contents	Basic Concepts of Jurisprudence Creation, Application, and Interpretation of Law Sources of Law, Including Tax Law, with Particular Emphasis on the Regulations of the Constitution of the Republic of Poland Principles of Creation and Application of Tax Law		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		50.01%	100.0%
Recommended reading	Basic literature	P. Winczorek, T. Stawecki, T. Chauvin, Wstęp do prawoznawstwa, Warszawa [latest edition]	
	Supplementary literature	R. Mastalski, Stosowanie prawa podatkowego, Warszawa [latest edition] R. Mastalski, Tworzenie a stosowanie prawa podatkowego, Warszawa [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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