

Subject card

Subject name and code	Accounting - auditorium classes, PG_00134081						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
Education level	Bachelor'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		3.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Monika Mazurowska				
	Teachers		dr Monika Mazurowska dr Beata Kotowska				
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		59.0	75
Subject objectives	-						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life	The student is able to supplement and improve the acquired knowledge and skills related to the accounting of business entities. The student understands the need to constantly supplement and deepen the acquired knowledge of accounting and taxes.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	The student has knowledge of tax principles, finance and tax law and is able to use it: - has advanced knowledge of financial accounting, - knows the principles of creation and economic functioning of business entities, as well as factors affecting their activity and further development, - knows and understands the basic principles of preparing annual financial statements, - knows the basic elements of the annual financial statements and the rules enabling on this basis to assess the financial situation, - knows the basic principles of valuation of balance sheet categories, - knows the rules for determining the income tax base. The student is able to: - properly select and use sources of knowledge and information, as well as methods and tools in order to formulate and solve complex and unusual problems in the field of balance sheet and tax law.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
	[PiDPL3_KR04] is ready to responsibly perform professional roles related to the application of tax and balance sheet law and to demand this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession	The student: understands the need and is prepared to responsible performance of professional roles related to the application of tax and balance sheet law and requiring others to do so – in particular to comply with the principles of ethics tax advisor and care for the achievements and traditions of this profession.	[SK1] oral statement/conversation/discussion [SK8] observation of student's independent or team work
	[PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them	The student is able to use specialist language in the field of law, finance and taxes. Has the ability to communicate with the environment in terms of knowledge of Polish balance sheet and tax law.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
Subject contents	-		
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	-	
	Supplementary literature	-	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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