

Subject card

Subject name and code	Tax administration - lecture, PG_00134076						
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 polish		
Semester of study	2		ECTS credits		3.0		
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 Tomasz Sowiński				
	Teachers						
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						
	Additional information: Conversation lecture- Lecture with multimedia presentation						
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		65.0	75
Subject objectives	To acquire basic knowledge of the organisation of customs and tax administration and their location in the system of public administration system of public administration and the system of public finance. To learn the basic concepts and institutions of tax law. To present the structure and principles of operation of the national fiscal administration and the tax authorities of local self-government.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	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	[SK4] test/exam - oral or written
	[PiDPL3_KO02] is ready to fulfill social obligations, including co-organizing activities for the benefit of taxpayers and the self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities	s ready to fulfill social obligations, including co-organizing activities for the benefit of taxpayers and the self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities	[SK4] test/exam - oral or written
	[PiDPL3_WK05] The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting and public tax administracion	[SW4] test/exam - oral or written
	[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting and public administration	[SW4] test/exam - oral or written
Subject contents	Features and functions of public administration Public administration: types, types, structure General issues of public finance administration Concept and functions of tax administration State and local government tax administration Bodies administering public finance Tax authorities and their competences Customs and fiscal control bodies Supervisory, control and appeal bodies of the tax administration		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam test	51.0%	100.0%
Recommended reading	Basic literature	- J. Kulicki, Administration of public levies in Poland, Wydawnictwo Sejmowe, Warszawa, latest edition. - Fundamentals of finance and financial law, Drwiłto A. [ed.], Wolters Kluwer, Warsaw 2018, 3rd edition, updated, supplemented corrected, Public administration in Poland, author Z. Dobrowolski, Management, outline of the issues, Jagiellonian University, Krakow 2018. - Tax Ordinance, Commentary, H. Dzwonkowski, CH Beck, Warsaw 2018. H. Beck, Warsaw 2018.	
	Supplementary literature	- A. Melezini, K. Teszner, A. Mudrecki [eds], National Tax Administration, WOLTERS KLUWER, 2018. - L. Bielecki, A. Gorgol, [eds], National Fiscal Administration Act. Commentary, C. H. Beck 2018. Challenges for local government units resulting from the amendment of the acts on public finances and on maintaining cleanliness and order in communes, J. Gliniecka, Sz. Obuchowski, T. Sowiński, [eds] CeDeWu, Warsaw 2021 - The principle of certainty in tax law, eds A. Kaźmierczyk, A. Fronczak, Wolters Kluwer, Warsaw 2018. - Tax law, Issues of theory and practice, by B. Brzeziński, Dom Organizatora, Toruń 2017	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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