

Subject card

Subject name and code	Accounting - lecture, PG_00134082						
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			exam	
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Monika Mazurowska				
	Teachers		dr Monika Mazurowska				
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		65.0	75
Subject objectives	-						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WG03] has knowledge about the subject of regulation of selected specific issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	The student has knowledge of the regulation of selected specific issues outside the scope of substantive and formal law, related to taxes, as well as outside the scope of accounting.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship	The student: - has basic knowledge of the principles of creating and developing basic forms of running a business; Knows the principles of creation and economic functioning of business entities, as well as factors affecting their operations and further development.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received. understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	The student: - being aware of the level of their knowledge and skills, but also of the complexity of problems occurring in practice in the field of accounting, understands the need to constantly supplement and deepen the acquired knowledge in the field of accounting; - is able to consult experts in the field of accounting in case of difficulties with solving a practical problem in this field on his/her own; - remains open to changes in legal regulations concerning accounting and taxes, - understands the need to use the assistance of expert specialists in disciplines other than legal and economic sciences.	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written [SK8] 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 responsibly perform professional roles related to the application of tax and balance sheet law and to require others to do so – including in particular to comply with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession.	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written [SK8] 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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