

Subject card

Subject name and code	Tax advisors' code of practice - wykład, PG_00133886						
Field of study	Zasady wykonywania zawodu doradcy podatkowego - wykład						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Bachelor's studies		Subject group		Optional subject group		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		1.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Łukasz Karczyński				
	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						
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		15.0	25
Subject objectives	The aim is to familiarize the student with the principles of practicing the profession of a tax advisor, including the principles of operation of the tax advisors' self-government and the corporate professional ethics of a tax advisor.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law		Knows the history and development trends in the creation and subsequent regulatory changes to the tax advisor profession.		[SW4] test/egzamin - ustny lub pisemny		
	[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		Knows the legal regulations regarding the functioning of the tax advisor profession.		[SW4] test/egzamin - ustny lub pisemny		
	[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		The student understands the principles of practicing the profession of tax advisor, including the requirements for obtaining tax advisor certification. They are familiar with the concepts and principles of professional self-government for tax advisors, including the principles of professional ethics for tax advisors.		[SW4] test/egzamin - ustny lub pisemny		

Subject contents	A. Conditions of performing the profession: 1. Tax advisory activities 2. Authorized entities 3. Self-government of tax advisors (objectives, structure, principles of operation) 4. Acquiring professional qualifications 5. Methods of performing the profession B. Rights and obligations of a tax advisor 1. Sources of professional ethics of a tax advisor 2. General principles of ethics of an advisor 3. Professional integrity and independence 4. Professional secrecy 5. Information and advertising 6. Conflict of interest 7. Relations with the client 8. Improving qualifications 9. Conducting the case and its documentation 10. Relationship to public institutions 11. Relationship to other tax advisors 12. Work in a professional self-government 13. Disciplinary liability 14. Advisor's company 15. Advisor as proxy 16. Liability for damage caused in connection with the performance of the profession		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	Uchwała Krajowej Rady Doradców Podatkowych w sprawie przyjęcia tekstu jednolitego zasad etyki doradców podatkowych Ustawa o doradztwie podatkowym A. Mariański (red.), Ustawa o doradztwie podaktowym. Komentarz, Warszawa [latest edition]	
	Supplementary literature	I. Sobieska, Doradztwo podatkowe. Funkcjonowanie i kierunki rozwoju, Warszawa 2012 M. Szczygieł, Zasady etyki doradców podatkowych. Komentarz, Kraków [latest edition] Z. Godecki, Etyka zawodowa w doradztwie podatkowym, Toruń [latest edition] M. Gotowicz, Doradca podatkowy. Jak z sukcesem prowadzić kancelarię, biuro rachunkowe, Warszawa 2008	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

Document generated electronically. Does not require a seal or signature.