Subject card

Subject name and code	Tax advisors' code of practice - wykład, PG_00133720		
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	full-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	15.0	0.0	0.0	0.0	0.0	15
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	15	0.0	10.0	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_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
[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_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

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		

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