

## Subject card

|                                             |                                             |                                                          |                                         |                                     |                                                |            |     |
|---------------------------------------------|---------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|------------------------------------------------|------------|-----|
| Subject name and code                       | Financial Accounting - lecture, PG_00133703 |                                                          |                                         |                                     |                                                |            |     |
| Field of study                              | Taxes and Tax Consultancy                   |                                                          |                                         |                                     |                                                |            |     |
| Date of commencement of studies             | October 2025                                |                                                          | Academic year of realisation of subject |                                     | 2026/2027                                      |            |     |
| Education level                             | Bachelor's studies                          |                                                          | Subject group                           |                                     | Obligatory subject group in the field of study |            |     |
| 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                            |                                     | 2.0                                            |            |     |
| 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                                    |                                                          |                                         |                                     |                                                |            |     |
| 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                                 |                                                | 35.0       | 50  |
| Subject objectives                          | -                                           |                                                          |                                         |                                     |                                                |            |     |

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| 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<br>[SW1] oral statement/<br>conversation/discussion                                                               |
|                                                                | [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:<br>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/<br>discussion<br>[SK4] test/exam - oral or written<br>[SK8] observation of student's<br>independent or team work |
|                                                                | [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.<br><br>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:<br>- 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;<br>- 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;<br>- remains open to changes in legal regulations concerning accounting and taxes,<br>- understands the need to use the assistance of expert specialists in disciplines other than legal and economic sciences. | [SK1] oral statement/conversation/<br>discussion<br>[SK4] test/exam - oral or written<br>[SK8] observation of student's<br>independent or team work |
|                                                                | [PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The student:<br>- 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<br>[SW1] oral statement/<br>conversation/discussion                                                               |
| 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/<br>example questions/<br>tasks being completed | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                     |
| Work placement                                                 | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                     |

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