

Subject card

Subject name and code	Foundations of Statistics - lecture, PG_00133700						
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		1.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Olga Komorowska				
	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	1. Obtaining knowledge about the sources of data regarding economic, social and population phenomena and how they are created, knowledge necessary to conduct statistical research and data analysis. 2. Developing the ability to select appropriate methods for analyzing economic and social phenomena and interpreting the obtained results. 3. Learning about the possibilities of using statistical methods in economic and social life, in making administrative, social and business decisions.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student understands the reporting obligations of various institutions to the Central Statistical Office. The student understands the flow of data between institutions, i.e., primary data sources, such as PUP reports. The student understands the concepts of primary and secondary data and the methods of data collection. The student understands the system of national accounts.	[SW4] test/exam - oral or written
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	Knows the sources of information on data related to public finances.	[SW2] presentation/project/paper/report
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	Knows basic methods of statistical data analysis and can use them depending on the available data. Knows the sources of statistical information. Can interpret the results of analyses. Can describe data presented in graphs and statistical tables.	[SU4] test/exam - oral or written
	[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	Understands the principles of conducting statistical research by institutions such as the Central Statistical Office and EUROSTAT.	[SK4] test/exam - oral or written
Subject contents	Basic concepts (statistics, population, sample, statistical characteristics). Data sources. Stages of statistical analysis. Data presentation. Analysis of population structure (measures of location, diversity, asymmetry). Interdependence analysis. The nature and types of time series. Measures of dynamics. Nominal and real values. Structure indices and intensity indices. Concentration coefficient.		

Prerequisites and co-requisites	Excel skills.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Test/essay/research problem	51.0%	100.0%
Recommended reading	Basic literature	Makać W., Urbanek-Krzysztofiak D., Statistical description methods, Wyd. UG, Gdańsk red. Wycinka E., Szreder M., Applications of quantitative methods in insurance, Wyd. UG, (chapter: 1, 2, 4, 5)	
	Supplementary literature	No literature	
	eResources addresses		
Example issues/ example questions/ tasks being completed	1. In what situation is it not recommended to calculate the average level of a trait? 2. What variable is a student's study time (in hours?) 3. What correlation coefficient should be used to check whether there is a correlation between gender and the choice of field of study?		
Work placement	Not applicable		

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