University of Gdańsk

Subject card

Subject name and code	Accounting - auditorium classes, PG_00133825						
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	full-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		credit	
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Monika Mazurowska				
	Teachers		dr Monika Mazurowska dr Wojciech Kozłowski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	0.0	0.0	30
	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	30		0.0	45.0		75
Subject objectives	-						

Learning outcomes	see table below

Course outcome	Subject outcome	Method of verification
[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 applying tax and balance sheet law and requiring others to do so – including in particular compliance with the principles of ethics of tax advisors and care for the achievements and traditions of this profession.	[SK1] oral statement/conversation/discussion [SK8] observation of student's independent or team work
[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)	The student has knowledge of tax principles, finance and tax law and is able to use it: - has advanced knowledge on financial accounting, - knows the principles of creation and economic functioning of business entities, as well as factors affecting their activity and further development, - knows and understands the basic principles of preparing annual financial statements, - knows the basic elements of the annual financial statements and the rules enabling on this basis to assess the financial situation, -knows the basic principles of valuation of balance sheet categories, -knows the rules for determining the basis taxation Income. The student is able to: - properly select and use sources of knowledge and information, as well as methods and tools in order to formulate and solve complex and unusual problems in the field of balance sheet and tax law.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life	The student is able to supplement and improve the acquired knowledge and skills related to the accounting of business entities. The student understands the need to constantly supplement and deepen the acquired knowledge of accounting and taxes.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
[PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them	The student is able to use specialist language in the field of law, finance and taxes. Has the ability to communicate with the environment in the field of knowledge of Polish balance sheet and tax law.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] 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

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