

Subject card

Subject name and code	Rules for practicing the profession of a tax advisor - lecture, PG_00201055						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study		
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			2.0		
Learning profile	academic	Assessment form			exam		
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		35.0	50
Subject objectives	The aim is to familiarise 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	
	[PiDPMU2_WG03] has in-depth knowledge of the subject of regulation of selected detailed issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting		Knows the legal regulations regarding the functioning of the tax advisor profession.			[SW4] test/exam - oral or written	
	[PiDPMU2_WK05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and 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/exam - oral or written	
	[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences		Knows the history and development trends in the creation and subsequent regulatory changes to the tax advisor profession.			[SW4] test/exam - oral or written	

Subject contents	<p>A. Conditions of practicing the profession:</p> <ol style="list-style-type: none"> 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 practicing the profession <p>B. Rights and obligations of a tax advisor</p> <ol style="list-style-type: none"> 1. Sources of professional ethics for tax advisors 2. General principles of advisor ethics 3. Professional integrity and independence 4. Professional secrecy 5. Information and advertising 6. Conflict of interest 7. Relationships with clients 8. Improving qualifications 9. Case management and documentation 10. Relationship to public institutions 11. Relationship to other tax advisors 12. Working in a professional self-government 13. Disciplinary liability 14. Advisor's company 15. Advisor as attorney-in-fact 16. Liability for damage caused in connection with the practice of the profession 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
Recommended reading	Basic literature	<p>Uchwała Krajowej Rady Doradców Podatkowych w sprawie przyjęcia tekstu jednolitego zasad etyki doradców podatkowych</p> <p>Ustawa o doradztwie podatkowym</p>	
	Supplementary literature	<p>A. Mariański (red.), Ustawa o doradztwie podatkowym. Komentarz, Warszawa [latest edition]</p> <p>M. Szczygieł, Zasady etyki doradców podatkowych. Komentarz, Kraków [latest edition]</p> <p>Z. Godecki, Etyka zawodowa w doradztwie podatkowym, Toruń [latest edition]</p> <p>M. Gotowicz, Doradca podatkowy. Jak z sukcesem prowadzić kancelarię, biuro rachunkowe, Warszawa 2008</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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