

Subject card

Subject name and code	Theory of Taxes and Taxation - lecture, PG_00202061						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research 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			exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Drywa				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	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	20		2.0		53.0	75
Subject objectives	The purpose of the course is to familiarize the student with the basics of the science of taxes and other public levies and fiscal systems in legal and economic aspects.						

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 identifies problems related to minimising tax burdens, taxpayer attitudes and tax competition between tax jurisdictions.	[SW4] test/exam - oral or written
	[PiDPL3_KO02] is ready to fulfill social obligations, including co-organizing activities for the benefit of taxpayers and the self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities	Student identifies sources of tax law, knows the constitutional basis for public tributes. Student identifies purposes of taxes. He or she understands differences between character of tax law regulations and civil law regulations. He or she knows relations between tax law and other branches of law.	[SK4] test/exam - oral or written
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student knows the basic concepts of tax theory and understands the differences between the institution of tax and other public levies.	[SW4] test/exam - oral or written
[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student understands the purpose of taxation and relates it to social reality. He/she understands the necessity of bearing the burden of taxation, while being aware of the rights of the taxpayer.	[SW4] test/exam - oral or written	
Subject contents	1 Outline of the evolution of the Polish tax system. 2 Elements of the theory of public tributes 3. Elements of the theory of tax. 4. functions of taxation. 5 Classification of taxes. 6 Tax system. 7 Tax principles. 8. limits of taxation. The phenomenon of minimization of tax burdens. Taxpayer as a subject of rights and obligations.		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written exam	51.0%	100.0%
Recommended reading	Basic literature	1. B. Brzeziński, Wstęp do nauki prawa podatkowego, Toruń [ostatnie wydanie] 2. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [ostatnie wydanie] - w zakresie adekwatnym do treści programowych 3. A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa [ostatnie wydanie]- w zakresie adekwatnym do treści programowych 4. R. Mastalski, Prawo podatkowe, Warszawa [ostatnie wydanie], - w zakresie adekwatnym do treści programowych 5. J. Gliniecka, J. Harasimowicz, Z zagadnień teorii podatku, Głosa, nr 5/1997 6. A. Drywa, A. Reut, Tax culture. Polish and Russian approach, Gdańsk [ostatnie wydanie]	
	Supplementary literature	1. L. Etel (red.), System prawafinansowego, t. III Prawo daninowe, Warszawa [ostatnie wydanie] 2. J. Frecknall-Hughes, The Theory, Principles and Management of Taxation, Routledge, [ostatnie wydanie]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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