

Subject card

Subject name and code	Financial Accounting - auditorium classes, PG_00202071						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
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	2	Language of instruction			Polish		
Semester of study	3	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						
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		2.0		43.0	75
Subject objectives	-						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 terms of knowledge of Polish law balance sheet and tax level.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
	[PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship	The student: - has basic knowledge of on the principles of creating and developing basic forms of conducting Business; - knows the rules of creating and economic functioning economic operators, as well as also factors affecting the their activities and further development.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[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 fulfill professional roles related to the application of tax and accounting law, and to demand the same from others – especially in adhering to the principles of tax advisor ethics and caring 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: - has advanced knowledge of 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 the assessment of the financial situation on this basis. -knows the basic principles of valuation of balance sheet categories. - knows the rules for determining the income tax base.	[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		

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