

Subject card

Subject name and code	Apprenticeships, PG_00133745						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2025/2026	
Education level	Bachelor's studies	Subject group					
Mode of study	full-time studies	Mode of delivery				at the university	
Year of study	2	Language of instruction				Polish	
Semester of study	4	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 hab. Małgorzata Balwicka-Szczyrba				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	75.0	0.0	0.0	0.0	75
	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	75		0.0		0.0	75
Subject objectives	The aim of the internship is for the student to acquire skills, competences and experience related to the practical application of the knowledge acquired during studies						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	has structured knowledge of the principles and ethical standards related to taxes and tax law	[SW5] implementation of a problem task
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	can independently plan and implement the need for lifelong learning	[SU7] entries and opinions in the internship diary
	[PiDPL3_K04] He/she is ready to fulfill professional roles related to the application of tax and balance sheet law responsibly and to require 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	is ready to responsibly perform professional roles related to the application of tax law	[SK7] entries and opinions in the internship diary
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	is able to use his theoretical knowledge in the field of tax law and accounting	[SU7] entries and opinions in the internship diary
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	is able to use his theoretical knowledge in the field of tax law and accounting	[SU7] entries and opinions in the internship diary
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	is able to take part in a debate on the problems of applying tax law, finance and accounting	[SU7] entries and opinions in the internship diary
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	can communicate using specialized legal, financial and tax terminology	[SU7] entries and opinions in the internship diary
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	is able to plan and organize individual and team work	[SU7] entries and opinions in the internship diary

	<table border="1"> <thead> <tr> <th>Course outcome</th> <th>Subject outcome</th> <th>Method of verification</th> </tr> </thead> <tbody> <tr> <td>[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences</td> <td>understand the complexity of problems occurring in the field of tax law, finance and accounting</td> <td>[SK7] entries and opinions in the internship diary</td> </tr> </tbody> </table>	Course outcome	Subject outcome	Method of verification	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	understand the complexity of problems occurring in the field of tax law, finance and accounting	[SK7] entries and opinions in the internship diary	
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Subject contents	In accordance with the regulations of student professional internships at WPiA UG for a given field of study							
Prerequisites and co-requisites								
Assessment methods and criteria	<table border="1"> <thead> <tr> <th>Subject passing criteria</th> <th>Passing threshold</th> <th>Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td></td> <td>51.0%</td> <td>100.0%</td> </tr> </tbody> </table>		Subject passing criteria	Passing threshold	Percentage of the final grade		51.0%	100.0%
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	51.0%	100.0%						
Recommended reading	Basic literature	Not applicable						
	Supplementary literature	Not applicable						
	eResources addresses							
Example issues/ example questions/ tasks being completed	In accordance with the student professional internship program at WPiA UG for a given field of study							
Work placement	Not applicable							

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