

Subject card

Subject name and code	Control and enforcement of tax liabilities - lecture, PG_00133762						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
Education level	undergraduate studies	Subject group			Optional subject group		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish Polish		
Semester of study	5	ECTS credits			2.0		
Learning profile	academic	Assessment form					
Conducting unit	Faculty of Law and Administration						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Przemysław Panfil				
	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 of the course is to familiarize students with the issues of verification activities, tax audits, customs and fiscal audits and enforcement of tax liabilities.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	The student is ready to support taxpayers during tax procedures.	[SK5] implementation of a problem task
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student understands the need to update knowledge related to tax procedures.	[SU5] implementation of a problem task
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The student is able to communicate using terminology related to tax procedures.	[SU5] implementation of a problem task
	[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	The student is able to solve complex problems related to tax procedures.	[SU5] implementation of a problem task
	[PiDPL3_K03] He/she is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization rules	The student is able to act in an entrepreneurial manner, taking into account the specificity of tax procedures relating to business activities.	[SK5] implementation of a problem task
	[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	The student is able to participate in a debate on tax procedures.	[SU5] implementation of a problem task
	[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	The student understands the complexity of tax procedures.	[SK5] implementation of a problem task

	Course outcome	Subject outcome	Method of verification
	[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	The student is able to use theoretical knowledge related to tax procedures in practice.	[SU5] implementation of a problem task
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	The student knows the basic terminology related to tax procedures.	[SW5] implementation of a problem task
Subject contents	1. Verification activities 2. Tax audit 3. Business activity audit 4. Customs and fiscal audit 5. Enforcement proceedings in administration		
Prerequisites and co-requisites	None		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Solution of practical tasks	51.0%	100.0%
Recommended reading	Basic literature	A. Melezini, D. Zalewski, Kontrola skarbowa. 630 wyjaśnień i interpretacji, Warszawa [ostatnie wydanie] A. Melezini, D. Zalewski, Kontrola podatkowa przedsiębiorców, Warszawa [ostatnie wydanie]	
	Supplementary literature	None	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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