

**Subject card**

<b>Subject name and code</b>	Accounting - lecture, PG_00133826						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2024/2025		
<b>Education level</b>	undergraduate studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	2	<b>ECTS credits</b>			3.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>					
<b>Conducting unit</b>	Faculty of Law and Administration						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Monika Mazurowska				
	<b>Teachers</b>		dr Monika Mazurowska				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		60.0	75
<b>Subject objectives</b>	-						

Learning outcomes	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	-	[SU4] test/exam - oral or written
	[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	-	[SK4] test/exam - oral or written
	[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)	-	[SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[PiDPL3_W01] The graduate demonstrates elementary knowledge of tax rules, finance and tax law	-	[SW4] test/exam - oral or written
	[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	-	[SU4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	-	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[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	-	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	-	[SU4] test/exam - oral or written
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	-	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[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.	-	[SW4] test/exam - oral or written
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	Adresy na platformie eNauczenie:	
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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