

Subject card

Subject name and code	Security architecture, regulations and fiscal burdens in the banking sector - lecture, PG_00139818						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2023		Academic year of realisation of subject		2025/2026		
Education level	Bachelor's 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		
Semester of study	6		ECTS credits		2.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Błażej Lepczyński				
	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	To familiarise Students with the impact of financial security architecture, regulation and fiscal burdens (including bank levy) on the functioning of banks and the banking sector as a whole.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Is able to communicate using specialist terminology used in the banking sector.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Is able to independently plan and implement the need to develop lifelong knowledge of regulations and taxes.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[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/her theoretical knowledge of banking regulations, financial security and fiscal burdens in order to formulate and solve complex and unusual problems occurring in the banking sector.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [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	Has knowledge and knows the concepts describing the most important economic phenomena, understands the basic processes occurring in the market economy and the banking sector.	[SW4] test/exam - oral or written
	[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.	Knows the basic terminology and concepts in the field of finance and banking regulations, has elementary knowledge of regulations and tax issues in the banking sector.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[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/her theoretical knowledge in the field of finance and taxes by appropriately selecting sources and information derived from them, evaluating, critically analysing and synthesizing this information, using appropriate methods and tools (including advanced information and communication techniques).	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [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	Understands the complexity of problems occurring in the field of finance and banking and is therefore ready to critically evaluate the knowledge possessed in this area and the content received understands the importance of knowledge in solving cognitive and practical problems and – in the case of difficulties in solving the problem on his/her own – to seek expert opinions.	[SK3] text preparation/written work [SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[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 participate in the debate on regulatory and tax issues in the banking sector. Is able to present and evaluate different opinions and positions, in particular in the area of different interpretations of regulations.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
Subject contents	1. Theoretical Foundations of Financial Sector Regulation 2. Financial Security Architecture 3. Financial crises and regulations 4. Microprudential Supervision 5. Macroprudential Supervision 6. Depositor Protection 7. Basel Regulations in the Banking Sector 8. Bank Capital Adequacy 9. Fiscal Burden on Banks 10. Bank Levy		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Test	51.0%	70.0%
	Essay	51.0%	30.0%
Recommended reading	Basic literature	P. Dec, P. Masiukiewicz, Podatek bankowy, C.H.Beck, Warszawa 2013. M. Zaleska (red.), Świat bankowości, Difin, Warszawa 2019.	
	Supplementary literature	M. Capiga, W. Gradoń, G. Szustak, Sieć bezpieczeństwa finansowego, CeDeWu, Warszawa 2023, wydanie III. J. Kerlin, Ewolucja roli instytucji gwarantujących depozyty w sieci bezpieczeństwa finansowego Unii Europejskiej, Szkoła Główna Handlowa w Warszawie, 2016. W. Nawrot, Globalny kryzys finansowy XXI wieku. Przyczyny, przebieg, skutki, prognozy, CeDeWu, Warszawa 2023.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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