

Subject card

Subject name and code	Foundations of the theory of taxes - lecture, PG_00168218						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject				2026/2027	
Education level	Master's studies	Subject group				Obligatory subject group in the field of study	
Mode of study	part-time studies	Mode of delivery				at the university	
Year of study	1	Language of instruction				Polish	
Semester of study	1	ECTS credits				2.0	
Learning profile	academic	Assessment form				exam	
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Drywa				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		40.0	50
Subject objectives	The purpose of the course is to familiarize the student with the basics of the science of taxes and other public levies and fiscal systems in legal and economic aspects.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences	Student identifies sources of tax law, knows the constitutional basis for public tributes. Student identifies purposes of taxes. He or she understands the differences between the nature of tax law regulations and civil law regulations. He or she knows relations between tax law and other branches of law.	[SW4] test/exam - oral or written
	[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of accounting	The student knows the basic concepts of tax theory and understands the differences between the institution of tax and other public levies.	[SW4] test/exam - oral or written
	[PiDPMU2_WK04] understands the fundamental dilemmas of modern civilization, especially those related to public finances	The student identifies problems related to minimising tax burdens, taxpayer attitudes and tax competition between tax jurisdictions.	[SW4] test/exam - oral or written
	[PiDPMU2_KO02] is ready to fulfill social obligations, inspire and organize activities for taxpayers, professional self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, in particular balancing the divergent interests of taxpayers and tax authorities	The student understands the purpose of taxation and relates it to social reality. He/she understands the necessity of bearing the burden of taxation, while being aware of the rights of the taxpayer.	[SK4] test/exam - oral or written
Subject contents	1 Outline of the evolution of the Polish tax system. 2 Elements of the theory of public tributes 3. Elements of the theory of tax. 4. functions of taxation. 5 Classification of taxes. 6 Tax system. 7 Tax principles. 8. limits of taxation. The phenomenon of minimization of tax burdens. Taxpayer as a subject of rights and obligations.		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written exam	51.0%	100.0%
Recommended reading	Basic literature	1. B. Brzeziński, Wstęp do nauki prawa podatkowego, Toruń [ostatnie wydanie] 2. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [ostatnie wydanie] - w zakresie adekwatnym do treści programowych 3. A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa [ostatnie wydanie]- w zakresie adekwatnym do treści programowych 4. R. Mastalski, Prawo podatkowe, Warszawa [ostatnie wydanie], - w zakresie adekwatnym do treści programowych 5. J. Gliniecka, J. Harasimowicz, Z zagadnień teorii podatku, Głosa, nr 5/1997 6. A. Drywa, A. Reut, Tax culture. Polish and Russian approach, Gdańsk [ostatnie wydanie]	
	Supplementary literature	1. L. Etel (red.), System prawafinansowego, t. III Prawo daninowe, Warszawa [ostatnie wydanie] 2. J. Frecknall-Hughes, The Theory, Principles and Management of Taxation, Routledge, [ostatnie wydanie]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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