

Subject card

Subject name and code	Tax Records Keeping - auditorium classes, PG_00134090						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	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		mgr Ewa Chrostowska				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	16.0	0.0	0.0	0.0	16
	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	16		0.0		34.0	50
Subject objectives	.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	refers to extended terminology and recognizes concepts in the field of tax law and accounting	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[PiDPMU2_WK05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	has basic knowledge of taxation rules, including pit, cit, vat	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[PiDPMU2_UW01] is able to use the theoretical knowledge in the field of public levies law and accounting and related scientific disciplines in order to formulate and solve complex and unusual problems (e.g. validation and interpretation problems related to the application of public levies law, tax analysis problems or balance sheet problems), in including innovative performance of tasks in unpredictable conditions by: - appropriate selection of sources (including in particular normative acts, doctrinal literature and case law) and information derived from them, assessment, critical analysis, synthesis, creative interpretation and presentation of this information, - selection and use of appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools independently adapted or developed from scratch, e.g. the use of advanced methods of legal interpretation using electronic databases of case law and literature to solve problems related to the application of public levies law)	uses the theoretical knowledge in the field of tax law and accounting in order to solve unusual and complex problems occurring during tax bookkeeping	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[PiDPMU2_UW02] is able to formulate and test hypotheses related to simple research problems regarding the application of public levies law, tax analysis or accounting	formulates and tests hypotheses related to simple problems related to the application of tax law	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	recognizes the complexity of the problems encountered in keeping tax books, making a critical assessment of the knowledge possessed and appreciating its importance in solving problems	[SK2] presentation/project/paper/report [SK4] 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
	na podstawie podanych studentom zagadnień obejmujących wiedzę i umiejętności z zakresu przedmiotu przerobioną w toku zajęć	51.0%	100.0%
Recommended reading	Basic literature	.	
	Supplementary literature	-	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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