

Subject card

Subject name and code	Tax procedures and digitization in tax administration - auditorium classes, PG_00198187						
Field of study	Administration						
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	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			1.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Łukasz Karczyński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	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		2.0		8.0	25
Subject objectives	Acquiring practical skills related to basic procedures in tax law.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINMU2_W03] has advanced knowledge and understanding of current dilemmas related to the functioning of administration and the application of legal institutions within the state, public administration, and the economy, including in the context of the creation and development of various forms of entrepreneurship, with particular emphasis on regulations concerning new technologies.	Has a thorough knowledge and understanding of the current dilemmas surrounding the functioning of the tax administration, including digital transformation.	[SW5] implementation of a problem task
	[ADMINMU2_U01] using their own knowledge and other sources of information, is able to identify, analyze, and resolve complex problems, formulate their own theses, and interpret phenomena related to the organization and functioning of public administration as well as selected domains of social and economic life, particularly those characteristic of the state and the information society.	Able to identify, analyze, and resolve complex issues related to the application and compliance of tax law procedures. Able to critically evaluate the practical operation of tax law procedures.	[SU5] implementation of a problem task
	[ADMINMU2_U02] at an advanced level, is able to communicate on issues related to legal and organizational problems in their professional work—both orally and in writing—and are capable of formulating clear and understandable messages for both specialists and non-specialists in the field of administration.	Is able to prepare a procedural letter addressed to a taxpayer, containing legal arguments presented in a language understandable to the taxpayer.	[SU3] text preparation/written work
Subject contents	1. E-deklaracje, JPK, and KSeF systems in practice 2. Electronic tools for communication between the tax administration and taxpayers 3. Selected issues in tax procedures - case studies 4. Procedural documents in tax procedures - workshops		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	procedural letter	51.0%	40.0%
	case study	51.0%	40.0%
	test	51.0%	20.0%
Recommended reading	Basic literature	L. Etel (ed.) - Ordynacja podatkowa. Komentarz aktualizowany, Wolters Kluwer, Lex Online	
	Supplementary literature	none	
	eResources addresses	Basic https://bg.ug.edu.pl/e-biblioteka/zasoby-elektroniczne - Lex Online	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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