Subject card

Subject name and code	The Anatomy of Corruption - Legal and Practical Aspects - Lecture, PG_00212644					
Field of study	Taxes and Tax Consultancy					
Date of commencement of studies	October 2026		Academic year of realisation of subject		2026/2027	
Education level	Bachelor’s studies		Subject group		Optional subject group	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	1		Language of instruction		Polish	
Semester of study	2		ECTS credits		1.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Department of Material Criminal Law and Criminology -> Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Agnieszka Dalecka-Werpachowska			
	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	15.0	25	
Subject objectives	The aim of the course is to present corruption from legal and criminological perspectives, with particular emphasis on its underlying mechanisms, the main forms of corrupt conduct, and the principles of legal liability. The course introduces students to criminal law regulations concerning corruption offences, practical problems related to their identification, and factors contributing to corruption in the public and private sectors.					

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPL3_W02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields 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 types of corruption offences and the principles of criminal liability related to corrupt conduct.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW3] text preparation/written work
[PiDPL3_W05] The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	The student knows the legal, criminological and ethical determinants of corrupt conduct as well as the basic mechanisms and risk factors contributing to its occurrence in professional activity.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW3] text preparation/written work
[PiDPL3_W01] has advanced knowledge of the basics of jurisprudence, public finance, and private law	The student knows the basic concepts related to corruption and the fundamental legal regulations concerning liability for corruption offences.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW3] text preparation/written work

Subject contents	**The course is delivered in a lecture format with interactive elements, including case analysis, group discussions, interpretation of legal provisions. The lecture is designed not only to convey theoretical knowledge but above all to develop competencies essential for the responsible performance of duties in public administration, taking into account corruption risks and mechanisms to counteract them.** **Lecture topics:** 1. Discussion of the nature and causes of corruption, including legal, criminological, and ethical perspectives. 2. Overview of key legal regulations related to corruption offenses in Poland and the European Union. 3. Identification of high-risk areas for corruption within public administration. 4. Discussion of anti-corruption mechanisms, including the role and competences of public institutions (NIK, GIIF, CBA), internal audit, and tools such as compliance, managerial control, and whistleblowing. 5. Ethics in public administration and civil servant accountability. 6. Case studies analysis of selected corruption cases.
Prerequisites and co-requisites	
Assessment methods and criteria	Subject passing criteria: written exam; Passing threshold: 51.0%; Percentage of the final grade: 100.0%
Recommended reading	Basic literature: 1. The Act of 6 June 1997 Penal Code, 2. The Act of 25 June 2010 on Sport, 3. Civil Law Convention on Corruption, done at Strasbourg on 4 November 1999, 4. Criminal Law Convention on Corruption, done at Strasbourg on 27 January 1999, 5. United Nations Convention against Corruption, adopted by the UN General Assembly on 31 October 2003, 6. The Act of 14 June 2024 on the Protection of Whistleblowers. Supplementary literature: 1. Augustyniak M.,*Anti-Corruption Instruments in Local Government. Selected Issues*, 1st ed., Wolters Kluwer Polska, 2022. 2. Bacia B.,*Whistleblower Protection and Anti-Corruption Measures in Business Practice*, 1st ed., Wolters Kluwer, 2024. 3. *Bojarski J., Economic Corruption. A Study in the Field of Criminal Policy*, Nicolaus Copernicus University Press, 2015. 4. Nowak C.,*Corruption in Polish Criminal Law in the Context of International Regulations*, C.H. Beck Publishing, Warsaw, 2008. 5. Szelest - Woźny A. M.,Corruption. An Analysis of State Dysfunction Using the Example of Poland (19892007), Mado Publishing House, 2012. eResources addresses:
Example issues/ example questions/ tasks being completed	1. List and discuss the main corruption-related offenses under the Penal Code. 2. What are the causes of systemic corruption in public administration? 3. What legal and organizational instruments are used to prevent corruption? 4. What is the role of a whistleblower and how are they protected by law?
Work placement	Not applicable