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| 1. | Field of study | Administration |
| 2. | Faculty | Faculty of Law and Administration |
| 3. | Academic year of entry | 2024/2025 (winter term) |
| 4. | Level of qualifications/degree | first-cycle studies |
| 5. | Degree profile | general academic |
| 6. | Mode of study | full-time |

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| 7. | General information about the module | |
| Module name | | Elements of tax law |
| Module code | | epp_a1_06 |
| Number of the ECTS credits | | 3 |
| Language of instruction | | Polish |
| Purpose and description of the content of education | | The purpose of the module is for students to acquire knowledge, skills and competencies in understanding and applying tax law norms, both on domestic and international grounds. As part of the module, the student is introduced to selected issues of Polish and European tax law, and in particular to the elementary concepts and institutions used by tax law. The student learns about the sources of tax law, the structural elements of tax, becomes familiar with the topics of general as well as special tax law. |
| List of modules that must be completed before starting this module (if necessary) | | not applicable |

| 8. | Learning outcomes of the module | | | |
|------|---|------------------------------------|--------------------------------|--|
| Code | Description | Learning outcomes of the programme | Level of competenc (scale 1-5) | |
| U01 | can perceive, interpret and forecast social and economic phenomena, taking into account the context of their relationship to tax law | K_U01 | 4 | |
| U02 | able to identify and evaluate individual and collective interests of individual social participants and social interest in the field of tax law regulation, as well as their mutual relations | K_U08 | 4 | |
| W01 | knows the organization, powers and procedures of the tax apparatus of the Republic of Poland and the organization of the tax administration | K_W09 | 3 | |
| W02 | has knowledge of legal institutions and constructions related to the subject of Polish and international tax law | K_W02 | 3 | |
| W03 | knows the principles of reasoning and legal logic | K_W03 | 4 | |

| 9. | Methods of conducting classes | | |
|------|--------------------------------------|--|--|
| Code | Category | Name (description) | |
| a01 | Lecture methods / expository methods | Formal lecture/ course-related lecture <i>a systematic course of study involving a synthetic presentation of an academic discipline; its implementation assumes a passive reception of the information provided</i> | |
| b03 | Problem-solving methods | Activating method – educational games | |

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| | | <i>learning content in the guise of a rule- and/or principle-based game; conducted in a deliberately arranged situation based on the description of relevant facts and processes; learners compete with one another within the framework of rules laid down by the academic teacher; varieties include simulation games – involving a simulation of real situations; decision games – based on the decision-making process and the recognition of the consequences of the decisions made (e.g., a decision tree); psychological games – increasing the emotional-volitional component of the participants' attitudes</i> |
| b04 | Problem-solving methods | Activating method – discussion / debate <i>an exchange of views supported by substantive arguments leading to a clash of different views, a compromise or the identification of common positions; it proceeds according to previously agreed-upon rules regarding the time, manner and turn-taking as well as the principles of civil discourse; a discussion is not a competition but aims at finding the best solutions or presenting different points of view; its varieties include brainstorming, Oxford-style debate, panel discussion, decision tree, conference discussion; a debate is an orderly dispute between supporters and opponents of a viewpoint, usually specialists in the field or pre-selected representatives of a group dealing with a common problem</i> |
| b07 | Problem-solving methods | Activating methods: a case study <i>a comprehensive description of a phenomenon connected with the selected discipline; reflecting the reality, presenting the 'what', 'where' and 'how' of the phenomenon, i.e., all of its key aspects to be discussed in class; used as a reproduction, presentation, discussion or diagnosis of factors that shape the phenomenon or interact with it; an in-depth qualitative analysis and evaluation of a selected phenomenon</i> |
| b08 | Problem-solving methods | Activating method – peer learning <i>learning through the exchange of knowledge in a group/team/pair of students, i.e., in the so-called learning cell; a kind of mutual learning; an approach focused on student activity under the guidance of the person teaching the course; a learning situation where students with a similar level of experience learn from one another</i> |
| b09 | Problem-solving methods | Activating method – flipped classroom <i>anticipatory learning; work in class is based on previously studied material indicated by the person teaching the course; preparation outside the classroom serves the purpose of getting familiar with the issues whose knowledge is necessary for participating in the in-class discussion and the training in the related practical skills; the activity is based on the work of students under the guidance of the person teaching the course</i> |
| c06 | Demonstration methods | Demonstration-imitation <i>a presentation of a model way of performing specific activities accompanied by a commentary; it aims at triggering imitation activities in an individual or in a group of participants observing the activities of the person teaching the course until the right habit is formed through regular exercise; the demonstration-imitation method is combined with a physical practice of activities/behaviours</i> |
| c07 | Demonstration methods | Screen presentation <i>a presentation of synthetic image content using computer graphics, e.g., a series of slides or other multimedia forms, usually accompanied by a commentary; typical components of a screen presentation include text organized into bulleted points, charts, images and animations, sometimes sound effects or music; a multimedia illustration of course content presented in the form of a projected image</i> |
| e07 | Practical methods | Simulation <i>an indirect method; imitating reality in order to gain experience approximating a real one; recreating a real-world situation so that its participant can acquire an experience close to the authentic one; work on "replacement" material</i> |
| f02 | Methods of self-learning | Individual work with a text <i>searching for and acquiring new information using textbooks and other written sources (including their digital versions); searching for texts, selecting fragments for analysis/interpretation, using other texts to solve a problem related to the studied issue</i> |

| 10. Forms of teaching | | | | | |
|-----------------------|-------------------|-----------------|---|---------------------------------|---|
| Code | Name | Number of hours | Assessment of the learning outcomes of the module | Learning outcomes of the module | Methods of conducting classes |
| 01 | lecture | 30 | exam | U01, W01, W02, W03 | a01 |
| 02 | practical classes | 15 | course work | U01, U02, W01, W03 | b03, b04, b07, b08, b09, c06, c07, e07, f02 |

| 11. The student's work, apart from participation in classes, includes in particular: | | | |
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| Code | Category | Name (description) | Is it part of the BUNA? |
| a01 | Preparation for classes | Search for materials and review activities necessary for class participation <i>reviewing literature, documentation, tools and materials as well as the specifics of the syllabus and the range of activities indicated in it as required for full participation in classes</i> | No |
| a02 | Preparation for classes | Literature reading / analysis of source materials <i>reading the literature indicated in the syllabus; reviewing, organizing, analyzing and selecting source materials to be used in class</i> | No |
| b01 | Consulting the curriculum and the organization of classes | Getting acquainted with the syllabus content <i>reading through the syllabus and getting acquainted with its content</i> | No |
| b02 | Consulting the curriculum and the organization of classes | Verification / adjustment / discussion of syllabus provisions <i>consulting the content of the syllabus, possibly in the presence of the year tutor or members of the class group, and, if necessary, reassessing the provisions concerning special conditions for class participation, e.g., space and time requirements, technical and other requirements, including conditions for participation in classes outside the walls of the university, classes organized in blocks, organized online, etc.</i> | No |
| b03 | Consulting the curriculum and the organization of classes | Consulting the schedule <i>getting acquainted with the class schedule, possibly in the presence of the year tutor, in order to optimize participation in classes, including those supplementary to the core subjects listed in the pursued study programme</i> | No |
| c02 | Preparation for verification of learning outcomes | Studying the literature used in and the materials produced in class <i>exploring the studied content, inquiring, considering, assimilating, interpreting it, or organizing knowledge obtained from the literature, documentation, instructions, scenarios, etc., used in class as well as from the notes or other materials/artifacts made in class</i> | No |
| c03 | Preparation for verification of learning outcomes | Implementation of an individual or group assignment necessary for course/phase/ examination completion <i>a set of activities aimed at performing an assigned task, to be executed out of class, as an obligatory phase/element of the verification of the learning outcomes assigned to the course</i> | No |
| d01 | Consulting the results of the verification of learning outcomes | Analysis of the corrective feedback provided by the academic teacher on the results of the verification of learning outcomes <i>reading through the academic teacher's comments, assessments and opinions on the implementation of the task aimed at checking the level of the achieved learning outcomes</i> | Yes |

Information on the details of the module implementation in a given academic year can be found in the syllabus available in the USOS system: <https://usosweb.us.edu.pl>.