

1.	Field of study	Administration
2.	Faculty	Faculty of Law and Administration
3.	Academic year of entry	2024/2025 (winter term), 2025/2026 (winter term)
4.	Level of qualifications/degree	second-cycle studies
5.	Degree profile	general academic
6.	Mode of study	part-time

7.	General information about the module		
Module name		Criminal fiscal law	
Module code		pkps_a2_03	
Number of the ECTS credits		3	
Language of instruction		Polish	
Purpose and description of the content of education		<p>The task of the course is for students to acquire knowledge, skills and competence in understanding the role of fiscal criminal law in the system of law, the functions of this branch of criminal law, its sources, links with non-criminal regulations, the principles of fiscal criminal responsibility and the structure and assumptions of the system of criminal penal measures. As part of the course, the student is acquainted with the basic information on Polish fiscal criminal law, including in particular:</p> <ul style="list-style-type: none"> - sources of fiscal criminal law - the scope of autonomy of this branch of criminal law in relation to the general criminal law - the interrelationship of the Fiscal Penal Code with the regulations of tax, customs, foreign exchange and gambling law - the elements of the basic types of fiscal offenses and offenses - principles of fiscal criminal liability - assumptions and structure of penal-fiscal measures of punishment - special features of the penal-fiscal procedure 	
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 competence (scale 1-5)	
K01	seeks solutions to resolve criminal fiscal cases in a consensual manner	K_K04	4	
U01	is able to correctly interpret, forecast, explain, as well as respond to social, cultural, political phenomena affecting lawmaking and administrative decision-making and the economic situation	K_U01	2	
U02	recognizes the statutory elements of the basic fiscal crimes and offenses set forth in the Fiscal Penal Code	K_U10	3	
W01	knows the basic concepts of criminal fiscal law	K_W11	1	
W02	knows the regulations of the fiscal criminal law and the regulations of the tax, customs, foreign exchange and gambling law	K_W09	5	
W03	knows the extra-criminal concepts that complement the statutory descriptions of criminal acts	K_W09	5	

W04	Ma wiedzę na temat organów państwa odgrywających rolę kierowniczą i rolę pomocniczą w ramach poszczególnych stadiów procesu karnego skarbowego	K_W05	5
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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>
a05	Lecture methods / expository methods	Explanation/clarification <i>explication involving the derivation of a predetermined theorem from other, already known ones, in the number of steps specified by the person teaching the course</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>
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>
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	20	exam	W01, W02, W03, W04	a01
02	practical classes	10	course work	K01, U01, U02, W01	a05, b04, b07, b09, f02

11. The student's work, apart from participation in classes, includes in particular:			
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
a04	Preparation for classes	Consulting materials complementary to those indicated in the syllabus <i>agreeing on materials complementary to those indicated in the syllabus, supporting the implementation of tasks resulting from or necessary for class participation</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
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

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>.