

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	second-cycle studies
5.	Degree profile	general academic
6.	Mode of study	part-time

7. General information about the module	
Module name	Constitutional bases of taxation
Module code	kpo_a2_02
Number of the ECTS credits	4
Language of instruction	Polish
Purpose and description of the content of education	The aim of the module is to expand students' knowledge of the constitutional basis of taxation and the constitutional conditions accompanying the Polish tax system and tax law. The module aims to provide students with knowledge of the key constitutional principles that govern the tax system. The issues discussed during the lectures include the principles of tax equality and justice, protection of taxpayer's rights, certainty and predictability of taxation and the effectiveness of the tax system, as well as legislative standards accompanying tax law. Students will acquire the skills to analyze and interpret constitutional provisions in the context of tax law, which will allow them to better understand the functioning of the tax system in Poland.
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)
K01	is aware of how the constitution affects the taxation system regulations in Poland, and of the interrelationship between European and national regulations	K_K04	3
U01	is able to analyze and interpret constitutional provisions in the context of tax law	K_U08	4
U02	is able to assess the effectiveness of the tax system in the context of constitutional standards of tax law	K_U01 K_U04	2 3
W01	knows and understands the basic principles and constitutional conditions regarding the tax system and taxation in Poland	K_W09	3
W02	knows the jurisprudence of the Constitutional Court in the context of taxation	K_W07	3

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>

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>
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>
d02	Programmed learning methods	Working with a programmed textbook <i>working with a textbook containing instructional material covering part of or the entire curriculum of the module as well as a formula for studying the content; includes working with a subject textbook, an atlas, a catalogue, a problem book, etc.</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	16	exam	K01, U01, W01	a01
02	practical classes	10	course work	K01, U01, U02, W02	b07, b08, c07, d02, 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
a05	Preparation for classes	Production/preparation of tools, materials or documentation necessary for class participation <i>developing, preparing and assessing the usefulness of tools and materials (e.g. aids, scenarios, research tools, equipment, etc.) to be employed in class or as an aid when preparing for classes</i>	No
b01	Consulting the curriculum and the organization	Getting acquainted with the syllabus content	No

	of classes	<i>reading through the syllabus and getting acquainted with its content</i>	
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
c01	Preparation for verification of learning outcomes	Determining the stages of task implementation contributing to the verification of learning outcomes <i>devising a task implementation strategy embracing the division of content, the range of activities, implementation time and/or the method(s) of obtaining the necessary materials and tools, etc.</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
e01	Activities complementary to the classes	Undertaking, on one's own initiative and individually, activities aimed at expanding the scope or depth of the teaching content, also beyond the walls of the University <i>a set of activities undertaken independently and on the student's own initiative, aimed at expanding the depth and scope of knowledge and skills, their revision and repetition, retention or verification, also activities carried outside the university, e.g., in a culture promoting or educational institution, a laboratory, in the open air, etc.; also self-education</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>.