

Subject card

Subject name and code	Seminar III - JURKOWSKA-ZEIDLER Anna, PG_00143368						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Master's studies		Subject group		Optional subject group		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		10.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Anna Jurkowska-Zeidler				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	0.0	0.0	30.0	30
	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	30		0.0		220.0	250
Subject objectives	The master's seminar is one of the most important courses of study, during which students conduct their own research on a selected topic under the supervision of a supervisor. During the seminar, students acquire and develop skills relevant to their academic interests. The seminar leads to the writing of a master's thesis on a topic chosen by the student and prepares them for the final examination. The approaches used to conduct research and write the master's thesis are formulated and agreed upon with the supervisor.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_UK03] is able to communicate on specialized legal, financial, balance sheet and tax topics with diverse audiences, as well as conduct a debate on the problems of applying the law of public levies, finance and accounting	communicates on tax issues, is able to discuss tax law issues in various forums	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work
	[PiDPMU2_WK06] knows and understands the concepts and principles of industrial property protection and copyright	knows and understands the concepts and principles of copyright law	[SW1] oral statement/conversation/discussion
	[PiDPMU2_UW01] is able to use the theoretical knowledge in the field of public levies law and accounting and related scientific disciplines in order to formulate and solve complex and unusual problems (e.g. validation and interpretation problems related to the application of public levies law, tax analysis problems or balance sheet problems), in including innovative performance of tasks in unpredictable conditions by: - appropriate selection of sources (including in particular normative acts, doctrinal literature and case law) and information derived from them, assessment, critical analysis, synthesis, creative interpretation and presentation of this information, - selection and use of appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools independently adapted or developed from scratch, e.g. the use of advanced methods of legal interpretation using electronic databases of case law and literature to solve problems related to the application of public levies law)	is able to apply the acquired knowledge to practical problem solving in the creation and application of tax law, is able to analyse theoretical sources and formulate research questions	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task
	[PiDPMU2_UW02] is able to formulate and test hypotheses related to simple research problems regarding the application of public levies law, tax analysis or accounting	is able to formulate research hypotheses tailored to selected problem areas	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	understands the complexity and multidimensionality of the interrelationships between various interests in tax law and is able to critically evaluate them.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK3] text preparation/written work [SK5] implementation of a problem task

Subject contents	• Learning about seminar participants' interests in financial law issues • Reviewing research topics in order to select a thesis topic • Presentation of sample master's theses in the field of financial law • Familiarising seminar participants with the basic formal and substantive requirements for preparing master's theses, discussing basic research methods. • Selection of research topics: preparation and analysis of individual methodological research concepts. • Preparation and analysis of the theoretical chapter, including a presentation of the research topic in the light of applicable law and available literature on the subject. • Characterisation of the results of own research in terms of research problems. • Preparation of the substantive part of the thesis containing a description of the research, discussion of the results of data analysis in response to research questions, and research conclusions. • Preparation of research conclusions and formulation of statements on the achievement of the set objectives. • Preparation of an assessment and proposals for specific actions in response to the practice of applying the law in the field of the legal institution under study. • Preparation and submission for evaluation of the first draft of the master's thesis, in accordance with the standards of academic writing, including the structure of the thesis, narrative language, references and footnotes, preparation of a bibliography and appendices. • Correction and preparation of the final version of the thesis. • Assistance in preparing for the diploma examination: discussion of selected issues of financial law.		
Prerequisites and co-requisites	Knowledge of tax law and the tax system		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Analysis of methodological literature, preparation of own research concepts, description of theoretical assumptions of the analysed issues based on the literature on the subject, conducting research on the subject and analysis of legal regulations, preparation of a master's thesis.	100.0%	100.0%
Recommended reading	Basic literature <i>Polskie prawo podatkowe</i>, red. B Brzeziński, A. Franczak, A. Olesińska, Warszawa 2024. <i>Prawo podatkowe w systemie prawa. Międzygałęziowe związki norm i instytucji prawnych</i>, red. A. Franczak, A. Kaźmierczak, Warszawa 2019. A. Gomułowicz, J. Małecki, <i>Podatki i prawo podatkowe</i>, Warszawa 2013. <i>System prawa podatkowego. Prawo daninowe, tom III</i>, red. L. Etel, Warszawa 2010 J. Kamień, <i>Podręcznik Autora</i>, Gdańsk 2015		

	Supplementary literature	H. Litwińczuk, <i>Międzynarodowe prawo podatkowe</i>, Warszawa 2020. <i>Uszczelnienie systemu podatkowego w Polsce</i>, red. D. J. Gajewski, Warszawa 2020. D. Mączyński, <i>Wpływ orzecznictwa Trybunału Sprawiedliwości Unii Europejskiej na stanowienie polskiego prawa podatkowego</i>, Warszawa 2021. <i>Opodatkowanie spółek</i>, red. H. Litwińczuk, Warszawa 2022. A. Mariański, M. Błońska, A. Chałat, M. Grzywaczewska-Łuczowska, M. Konarski, A. Pardej, B. Rodak, K. Rozenberg, D. Tomaszewski, <i>Fundacje rodzinne. Aspekty prawne i podatkowe</i>, Warszawa 2023. D. Strzelec, <i>Procedury kontrolne w sprawach podatkowych</i>, Warszawa 2024. <i>Klauzula przeciwko unikaniu opodatkowania (GAAR). Wykładnia i stosowanie</i>, red. D. J. Gajewski, P. Karwat, A. Werner, Warszawa 2024. <i>Nowe technologie jako źródło wyzwań dla systemu prawa w Polsce</i>, red. P. Grzebyk, Warszawa 2025. <i>Minimalizacja ryzyka oszustw i nadużyć podatkowych. Metody ochrony przed nieuczciwymi praktykami. Problematyka podatkowa i karna</i>, red. D. Dominik-Ogińska, J. Matarewicz, W. Morawski, Warszawa 2025. <i>Postępowanie podatkowe. Zarys systemu</i>, red. A. Hanusz, Warszawa 2025. R. Wolański, <i>Zarządzanie podatkami w Polsce</i>, Warszawa 2025.
	eResources addresses	

Example issues/ example questions/ tasks being completed	<i>Autonomy of tax law.</i> <i>The significance of official interpretations of tax law provisions.</i> <i>The principle of in dubio pro tributario in tax practice.</i> <i>General clauses in the Tax Ordinance.</i> <i>Structure and functions of customs and tax administration.</i> <i>Decisions establishing and determining the amount of tax liability.</i> <i>Tax liability of taxpayers and payers.</i> <i>Legal succession of heirs in tax liabilities.</i> <i>Limitation period for tax liabilities terms and effects.</i> <i>Tax optimisation and tax planning.</i> <i>Tax avoidance and evasion legal aspects.</i> <i>Anti-tax avoidance clause application and consequences.</i> <i>The institution of protective opinions in tax law.</i> <i>International exchange of tax information and its impact on the tax system.</i> <i>Taxation of cryptocurrency trading.</i> <i>Exemption from taxation of income that cannot be the subject of a legally effective agreement.</i> <i>Rules for monitoring compliance with tax law.</i> <i>Carousel fraud and other VAT fraud.</i> <i>The VAT tax gap and the problem of sealing the tax system.</i>
Work placement	Not applicable

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