

## Subject card

|                                             |                                                                                                                                                                                                                                                                                         |                                                          |                                         |                                     |         |                        |     |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|---------|------------------------|-----|
| Subject name and code                       | Seminar I - NADOLSKA Aleksandra, PG_00174462                                                                                                                                                                                                                                            |                                                          |                                         |                                     |         |                        |     |
| Field of study                              | Taxes and Tax Consultancy                                                                                                                                                                                                                                                               |                                                          |                                         |                                     |         |                        |     |
| Date of commencement of studies             | October 2024                                                                                                                                                                                                                                                                            |                                                          | Academic year of realisation of subject |                                     |         | 2025/2026              |     |
| Education level                             | Bachelor's studies                                                                                                                                                                                                                                                                      |                                                          | Subject group                           |                                     |         | Optional subject group |     |
| Mode of study                               | full-time studies                                                                                                                                                                                                                                                                       |                                                          | Mode of delivery                        |                                     |         | at the university      |     |
| Year of study                               | 2                                                                                                                                                                                                                                                                                       |                                                          | Language of instruction                 |                                     |         | Polish                 |     |
| Semester of study                           | 4                                                                                                                                                                                                                                                                                       |                                                          | ECTS credits                            |                                     |         | 4.0                    |     |
| Learning profile                            | academic                                                                                                                                                                                                                                                                                |                                                          | Assessment form                         |                                     |         | credit                 |     |
| Conducting unit                             | Department of Financial Law -> Faculty of Law and Administration -> Rector                                                                                                                                                                                                              |                                                          |                                         |                                     |         |                        |     |
| Name and surname of lecturer (lecturers)    | Subject supervisor                                                                                                                                                                                                                                                                      |                                                          | dr Anna Drywa                           |                                     |         |                        |     |
|                                             | Teachers                                                                                                                                                                                                                                                                                |                                                          | dr Anna Drywa                           |                                     |         |                        |     |
| 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                                 |         | 70.0                   | 100 |
| Subject objectives                          | The aim of the undergraduate seminar is to help students independently identify and analyse current, complex legal issues in the field of tax law, to search for and analyse research materials, and to prepare their undergraduate thesis, as well as to prepare them for its defence. |                                                          |                                         |                                     |         |                        |     |

| Learning outcomes | Course outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Subject outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Method of verification                                                              |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|                   | [PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting | The student applies their accumulated knowledge of tax law to identify unusual and complex issues in tax law, and is able to select appropriate sources to resolve these issues, including electronic sources. The student is able to use specialist databases for this purpose. The student attempts to critically analyse the sources gathered. Students develop skills in analysing complex problems. They are able to work with extensive source material. They are able to summarise legal regulations and the views of academic experts. | [SU3] text preparation/written work                                                 |
|                   | [PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them                                                                                                                                                                                                                                                                                                                                                                                                                | The student uses specialist terminology correctly in both spoken and written communication. They are able to express their thoughts clearly and effectively when analysing tax issues, and participate in discussions.                                                                                                                                                                                                                                                                                                                         | [SU1] oral statement/conversation/discussion                                        |
|                   | [PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | The student is aware that tax regulations are subject to change and understands that this requires them to systematically expand and update their knowledge.                                                                                                                                                                                                                                                                                                                                                                                   | [SU1] oral statement/conversation/discussion                                        |
|                   | [PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | The student uses specialist terminology correctly in both spoken and written communication. They are able to express their thoughts clearly and effectively when analysing tax issues, and participate in discussions.                                                                                                                                                                                                                                                                                                                         | [SU1] oral statement/conversation/discussion<br>[SU3] text preparation/written work |
|                   | [PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting                                                                                                                                                                                                                                                                                                                                                                                    | The student applies their accumulated knowledge of tax law to identify issues in tax law. The student understands the complexity of tax issues and is able to deal with conflicting views and positions. They attempt to carry out a critical analysis.                                                                                                                                                                                                                                                                                        | [SU1] oral statement/conversation/discussion<br>[SU3] text preparation/written work |
|                   | [PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The student is familiar with and can correctly use tax law terminology. The student has a basic understanding of tax structures.                                                                                                                                                                                                                                                                                                                                                                                                               | [SW1] oral statement/conversation/discussion<br>[SW3] text preparation/written work |
|                   | [PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences                        | Students independently identify issues relating to tax law and gather and critically analyse relevant sources that will assist in resolving them. Students develop the ability to analyse complex legal issues.                                                                                                                                                                                                                                                                                                                                | [SK1] oral statement/conversation/discussion<br>[SK3] text preparation/written work |

|                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                               |
|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
|                                                          | Course outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Subject outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Method of verification                        |
|                                                          | [PiDPL3_W06] He/she knows and understands the basic concepts and principles of industrial property protection and copyright                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | When preparing their work, students act ethically and respect copyright.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | [SW1] oral statement/ conversation/discussion |
| Subject contents                                         | <p>A. Introductory lecture: 1. What is a bachelors thesis and what are its objectives? 2. Criteria for selecting the subject matter of a bachelors thesis and guidelines for formulating the topic 3. Identifying current issues in tax law 4. Requirements regarding the originality of a bachelors thesis 5. The issue of copyright and ethical considerations in preparing the thesis 6. Principles of collecting and discussing types of research materials 7. Research methodology 6. The nature of a research plan in legal studies 7. Structure of a bachelors thesis</p> <p>B. Individual seminar with the supervisor in the research area chosen by the students.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                               |
| Prerequisites and co-requisites                          | none                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                               |
| Assessment methods and criteria                          | Subject passing criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Passing threshold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Percentage of the final grade                 |
|                                                          | written work                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 51.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 100.0%                                        |
| Recommended reading                                      | Basic literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Eco U., Jak napisać pracę dyplomową. Poradnik dla humanistów, Warszawa 2007; Gambarelli G., Lindsay D., Dobre rady dla piszących teksty naukowe, Wrocław 1995; Maćkiewicz J., Jak pisać teksty naukowe?, Gdańsk 1996; Narojczyk K., Dokument elektroniczny i jego opis bibliograficzny w publikacjach humanistycznych, Olsztyn 2005; Łucki Z., Jak przygotować pracę dyplomową lub doktorską, Kraków 1995; Kaczmarek T., Poradnik dla studentów piszących pracę licencjacką lub magisterską, Warszawa 2005; Pułto U., Prace magisterskie i licencjackie. Wskazówki dla studentów, Warszawa 2006; Wójcik K., Piszę pracę magisterską - poradnik dla autorów akademickich prac promocyjnych (licencjackich, magisterskich, doktorskich), Warszawa 2002 |                                               |
|                                                          | Supplementary literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Kolman R., Poradnik dla doktorantów i habilitantów, Bydgoszcz 1996<br>Kolman R., Zdobywanie wiedzy - poradnik podnoszenia kwalifikacji (magisteria, doktoraty); Mendel T., Metodyka pisanie prac doktorskich, Poznań 1995                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                               |
|                                                          | eResources addresses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                               |
| Example issues/ example questions/ tasks being completed |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                               |
| Work placement                                           | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                               |

Document generated electronically. Does not require a seal or signature.