University of Gdańsk

# Subject card

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| Subject name and code | Seminar II - PRZEDAŃSKA Justyna , PG_00174584 | | | | | | |
| Field of study | Taxes and Tax Consultancy | | | | | | |
| Date of commencement of studies | October 2024 | | | Academic year of realisation of subject | | 2026/2027 | |
| 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 | 3 | | | Language of instruction | | Polish | |
| Semester of study | 5 | | | ECTS credits | | 5.0 | |
| Learning profile | academic | | | Assessment form | | credit | |
| Conducting unit | Department of Public Economic Law and Environmental Protection Law -> Faculty of Law and Administration -> Rector | | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | dr Justyna Przedańska | | | | |
| | 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 | 95.0 | | 125 |
| Subject objectives | The aim of the bachelor's seminar is to prepare students for the independent development of a diploma thesis in the field of taxation and tax advisory. The seminar supports the development of skills in formulating research problems, conducting critical analysis of legal literature, case law, and tax legislation. Students acquire competencies in tax-legal reasoning, methodological accuracy, and academic ethics, as well as the ability to effectively present the results of their own research and analysis. | | | | | | |

| Learning outcomes | Course outcome | Subject outcome | Method of verification |
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| | [PiDPL3_W06] He/she knows and understands the basic concepts and principles of industrial property protection and copyright | The student knows and understands basic concepts and principles of industrial property protection and copyright law relevant to tax practice and tax advisory. | [SW1] oral statement/ conversation/discussion<br>[SW2] presentation/project/paper/ report<br>[SW3] text preparation/written work |
| | [PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology | The student is able to communicate effectively using specialised legal, financial, and tax terminology in both written and oral forms, appropriate for professional and non-specialist audiences. | [SU1] oral statement/conversation/ discussion<br>[SU2] presentation/project/paper/ report<br>[SU3] text preparation/written work<br>[SU6] demonstration of practical skills<br>[SU8] observation of student's independent or team 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 is able to actively participate in debates concerning the application of tax law, finance, and accounting, present and evaluate various opinions and positions, especially regarding differing interpretations of public levy laws, and engage in substantive discussions. | [SU1] oral statement/conversation/ discussion<br>[SU3] text preparation/written work<br>[SU6] demonstration of practical skills<br>[SU8] observation of student's independent or team 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 | The student understands the complexity of issues in tax law, finance, accounting, and related disciplines, is prepared to critically assess their own knowledge and received information, recognises the importance of expert knowledge, and is able to consult specialists from various fields to address complex research and practical problems. | [SK1] oral statement/conversation/ discussion<br>[SK2] presentation/project/paper/ report<br>[SK3] text preparation/written work<br>[SK5] implementation of a problem task<br>[SK6] demonstration of practical skills<br>[SK8] observation of student's independent or team work |
| | [PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning | The student is able to independently plan and carry out lifelong learning activities, recognizing the need for continuous professional development in taxation and tax advisory. | [SU1] oral statement/conversation/ discussion<br>[SU2] presentation/project/paper/ report<br>[SU3] text preparation/written work<br>[SU5] implementation of a problem task<br>[SU6] demonstration of practical skills<br>[SU8] observation of student's independent or team 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 understands and correctly applies basic terminology and core concepts in tax law and public finance, including substantive and procedural aspects relevant to the development of a bachelor’s thesis. | [SW1] oral statement/ conversation/discussion<br>[SW2] presentation/project/paper/ report<br>[SW3] text preparation/written work<br>[SW5] implementation of a problem task |
| | [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 is able to apply theoretical knowledge from tax law, accounting, and related disciplines to formulate and solve complex and atypical problems, especially validation and interpretative issues in tax law, as well as tax analysis and accounting problems. | [SU1] oral statement/conversation/ discussion<br>[SU2] presentation/project/paper/ report<br>[SU3] text preparation/written work<br>[SU5] implementation of a problem task<br>[SU6] demonstration of practical skills<br>[SU8] observation of student's independent or team work |

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| | <table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[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</td><td>The student is able to apply theoretical knowledge in tax law, accounting, and related disciplines by appropriately selecting legal sources (statutory acts, scholarly literature, case law), critically analysing and synthesising them using proper methods and tools (including advanced ICT), which enables the independent resolution of complex interpretative and analytical problems within the bachelor's thesis.</td><td>[SU1] oral statement/conversation/ discussion<br>[SU2] presentation/project/paper/ report<br>[SU3] text preparation/written work<br>[SU6] demonstration of practical skills<br>[SU8] observation of student's independent or team work</td></tr></table> |
| Subject contents | 1. **Introduction to the seminar** objectives, formal requirements, schedule, and thesis preparation guidelines.<br>2. **Choosing the thesis topic** identifying the research problem, justification of the choice, sources of information.<br>3. **Research methodology in tax law and finance** research methods, techniques for analysing legal acts, case law, and literature.<br>4. **Analysis of literature and legal acts** principles of critical source evaluation, substantive and procedural tax law, public finance.<br>5. **Interpretation of tax law provisions** methods and challenges in interpretation, resolving validation issues.<br>6. **Elements of tax accounting** the role of accounting in tax advisory, analysis of financial documents.<br>7. **Working with case law and administrative practice** analysis of tax authorities decisions and administrative courts.<br>8. **Preparation and presentation of preliminary research findings** consultations, corrections, critical discussion.<br>9. **Ethics and professional responsibility in tax advisory** professional standards, ethical principles, conflict of interest avoidance.<br>10. **Preparation for thesis defence** defence strategy, responding to questions, examination formalities. |
| Prerequisites and co-requisites | |
| Assessment methods and criteria | <table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>written paper</td><td>50.0%</td><td>100.0%</td></tr></table> |
| Recommended reading | <table><tr><td>Basic literature</td><td>1. Zagórski W., Metodologia pracy dyplomowej z nauk prawnych i administracyjnych, C.H. Beck, Warszawa 2018.<br>2. Zieliński M., Wstęp do pisania pracy dyplomowej, Wydawnictwo Naukowe UAM, Poznań 2021.<br>3. Boć J. (red.), Wprowadzenie do nauk prawnych, Kolonia Limited, Wrocław 2006</td></tr><tr><td>Supplementary literature</td><td>1. J. Gomułowicz, M. Laskowska, M. Modzelewska (red.), Komentarz do Ordynacji podatkowej, Wolters Kluwer, Warszawa 2024<br>2. M. Pielcińska, A. Gomułowicz, Podatki i prawo podatkowe, Wydawnictwo C.H. Beck, Warszawa 2024<br>3. M. Kulski, Doradztwo podatkowe w praktyce, Difin, Warszawa 2021.<br>4. M. Małecki, Rachunkowość podatkowa, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2019.<br>5. Case law of the Supreme Administrative Court and decisions of tax authorities (available online).</td></tr><tr><td>eResources addresses</td><td></td></tr></table> |
| Example issues/ example questions/ tasks being completed | |
| Work placement | Not applicable |

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