University of Gdańsk

Subject card

Subject name and code	Seminar III - JUCHNEVIČIUS Edvardas, PG_00142608					
Field of study	Seminarium III - JUCHNEVIČIUS Edvardas					
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 na	
Semester of study	6		ECTS credits		8.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Edvardas Juchnevićius			
	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	170.0		200
Subject objectives	The aim of the course is to prepare students for the independent development of a diploma thesis of a scientific or practical nature, involving the analysis of a selected problem in the field of tax law, finance or accounting. Students develop the ability to formulate research questions, apply appropriate analytical methods and present results that are substantively and formally correct. The course also aims to enhance critical thinking, independent research and evaluation of sources, as well as the ability to engage in creative academic discussion.					

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student is able to independently plan and implement their own academic and professional development in the field of public levy law, finance and accounting. They demonstrate the ability of critical self-reflection regarding their knowledge and competences and can systematically expand them using various sources, including academic literature, legal acts, case law and specialized databases.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The student is able to communicate using specialist legal, financial and tax terminology in both oral and written form. They can present their position clearly and logically, formulate arguments, and participate in discussions on issues related to tax law, finance and accounting. The student is also capable of preparing academic and practical papers using appropriate legal and economic language.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna
	[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 in the field of tax law and accounting, as well as related disciplines, to formulate and solve complex and non-standard problems, particularly of a validation and interpretative nature. They can identify, analyse and resolve practical issues in the areas of tax law, finance and accounting using appropriate research methods and analytical tools. The student demonstrates the ability to combine theoretical knowledge with practice in the context of tax and financial statement analysis.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna
	[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 take part in debates concerning the application of tax law, finance and accounting. They can present and assess different opinions and standpoints, particularly regarding divergent interpretations of public levy law provisions. The student demonstrates the ability to critically analyse arguments, express their own judgments, and conduct substantive and respectful academic discussions.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna
	[PiDPL3_W06] He/she knows and understands the basic concepts and principles of industrial property protection and copyright	The student knows and understands the basic concepts and principles of industrial property protection and copyright law. They understand the importance of protecting the rights of creators, inventors and entrepreneurs in both business and academic contexts. The student can identify the main sources of national and international law in this area and distinguish between different types of intellectual property rights and the principles of their protection.	[SW1] wypowiedź ustna/rozmowa/ dyskusja [SW3] opracowanie tekstowe/ praca pisemna

	Course outcome	Subject outcome	Method of verification
	[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 the field of tax law, finance and accounting, as well as related disciplines. They are ready to critically evaluate their knowledge and the information received, and understand the importance of knowledge in solving cognitive and practical problems. In cases where independent problem-solving is difficult, the student can consult experts in tax law, finance, accounting and related disciplines, and, when necessary, specialists from other fields beyond law and economics.	[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK3] opracowanie tekstowe/ praca pisemna
	[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 is able to apply theoretical knowledge in tax law and accounting, as well as related disciplines, through the appropriate selection of sources – in particular, legal acts, doctrinal writings and case law – and the evaluation, critical analysis and synthesis of information derived from them. They use suitable methods and tools, including advanced information and communication technologies, to effectively address validation and interpretative issues in the application of tax law, as well as problems of tax analysis and accounting in unpredictable conditions.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna
	[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 knows the basic terminology and concepts in the field of tax law and finance. They possess elementary knowledge of the structure and principles of substantive and procedural tax law, including sources of law, the construction of tax liability and the main institutions of public levy law. The student understands the relationship between the public finance system and tax law regulations.	[SW1] wypowiedź ustna/rozmowa/ dyskusja [SW3] opracowanie tekstowe/ praca pisemna

Subject contents	1. Selection and approval of the diploma thesis topic. 2. Defining the purpose, scope and structure of the thesis. 3. Research methodology in the field of tax law, finance and accounting. 4. Literature and case law analysis rules of citation and bibliography preparation. 5. Preparation of the work plan and implementation schedule. 6. Consultations with the supervisor concerning theoretical and empirical parts of the thesis. 7. Presentation of preliminary results and discussion of research assumptions. 8. Editorial and formal rules for preparing the diploma thesis. 9. Final presentation of thesis progress and preparation for the defense.
Prerequisites and co-requisites	na
Assessment methods and criteria	see table below

Subject passing criteria	Passing threshold	Percentage of the final grade
written work	51.0%	90.0%
presentation	51.0%	10.0%

Recommended reading		
	Basic literature	Podatki i prawo podatkowe Gomułowicz Andrzej Mączyński Dominik, Warsawa 2022 System prawnofinansowy Unii Europejskiej Redakcja naukowa: Andrzej Drwiłło, Anna Jurkowska-Zeidler, autorzy: Damian Cyman, Anna Dobaczewska, Edward Juchniewicz, Dorota Maśniak, Rafał Mroczkowski, Przemysław Panfil, Anna Reiwer-Kaliszewska, Tomasz Sowiński, Małgorzata Stwoł, Małgorzata Wróblewska Warsawa 2016
	Supplementary literature	Corporate Finance Law: Principles and Policy 4 września 2025 Wydanie: Angielski Professor Louise Gullifer (Autor), Jennifer Payne (Autor), Wydawca : Hart Publishing Data publikacji : 4 września 2025 Wydanie : 4 Język : Angielski Długość wersji drukowanej : 944 str. The Law and Practice of International Finance Miękka oprawa 22 stycznia 2008 Wydanie: Angielski Philip R Wood (Autor) Wydawca : Sweet & Maxwell Data publikacji : 22 stycznia 2008
	eResources addresses	

Example issues/ example questions/ tasks being completed	Selection of the thesis topic and determination of its objectives. Literature review and analysis of tax law sources. Application of research methods in finance and tax studies. Presentation of research assumptions and findings. Discussion of theoretical and practical issues in tax law.
Work placement	Not applicable

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