

## Subject card

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                          |                                         |                                     |                        |            |     |
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| Subject name and code                       | Seminar III - KOZŁOWSKI Wojciech, PG_00205731                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                          |                                         |                                     |                        |            |     |
| Field of study                              | Taxes and Tax Consultancy                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                          |                                         |                                     |                        |            |     |
| Date of commencement of studies             | October 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                          | Academic year of realisation of subject |                                     | 2027/2028              |            |     |
| 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                           | 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 Wojciech Kozłowski                   |                                     |                        |            |     |
|                                             | 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                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                          |                                         |                                     |                        |            |     |
|                                             | eNauczanie source address: <a href="https://teams.microsoft.com/l/team/19%3AFmRgZGGaAHOqmjTdfBugVVouTvxxWrMCnU-EdUYXDms1%40thread.tacv2/conversations?groupId=ca31ebec-e6d5-43da-95e0-953aeb103eb&amp;tenantId=2d9a5a9f-69b7-4940-a1a6-af55f35ba069">https://teams.microsoft.com/l/team/19%3AFmRgZGGaAHOqmjTdfBugVVouTvxxWrMCnU-EdUYXDms1%40thread.tacv2/conversations?groupId=ca31ebec-e6d5-43da-95e0-953aeb103eb&amp;tenantId=2d9a5a9f-69b7-4940-a1a6-af55f35ba069</a> |                                                          |                                         |                                     |                        |            |     |
| 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                          | Submit a completed and revised bachelor's thesis, as directed by the supervisor, through the system designated by the University of Gdańsk. The completed thesis must be at least 25 pages long (excluding the title page) and include at least 15 references (including 3 foreign-language works).                                                                                                                                                                      |                                                          |                                         |                                     |                        |            |     |

| Learning outcomes | Course outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Subject outcome                                                                                                                                                                                                                                                                                                          | Method of verification                                                                                 |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
|                   | <p>[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received.</p> <p>understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences</p>                                                                                                                                                    | <p>The student understands and can correctly interpret complex economic phenomena in the areas of accounting and public levies. He or she correctly applies concepts from the social sciences in his or her work.</p>                                                                                                    | <p>[SK3] text preparation/written work<br/>[SK8] observation of student's independent or team work</p> |
|                   | <p>[PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>The student is able to participate in a seminar discussion on his/her own work and the work of other participants, selecting appropriate arguments.</p>                                                                                                                                                               | <p>[SU3] text preparation/written work<br/>[SU8] observation of student's independent or team work</p> |
|                   | <p>[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)</p> | <p>The student is able to select research methods and develop a plan of argumentation that will enable the achievement of the established goals. The student is able to: - formulate a research problem, - select appropriate literature and obtain materials appropriate for formulating a bachelor's thesis topic.</p> | <p>[SU3] text preparation/written work<br/>[SU8] observation of student's independent or team work</p> |
|                   | <p>[PiDPL3_UO04] is able to plan and organize individual and team work, as well as cooperate with others in teamwork, in particular those appropriate for the application of public finance law and accounting (including interdisciplinary work, in particular legal and economic)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>The student fulfills the obligations arising from the adopted schedule for completing the bachelor's thesis. The student is able to work systematically and independently. The student is open to collaboration with the supervisor.</p>                                                                              | <p>[SU3] text preparation/written work<br/>[SU8] observation of student's independent or team work</p> |
|                   | <p>[PiDPL3_WK06] Knows and understands basic concepts and principles in the field of protection of industrial property and copyright</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>The student is able to use sources of knowledge while respecting intellectual property rights.</p>                                                                                                                                                                                                                    | <p>[SW3] text preparation/written work</p>                                                             |

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| Subject contents                                         | The topics discussed during the seminars include:<br><br>1. financial accounting, including the categories that shape a company's financial results, the recognition, presentation, and valuation of assets in corporate reporting,<br><br>2. tax accounting,<br><br>3. public levies, with particular emphasis on simplified tax accounting,<br><br>4. financial reporting and analysis. |                                                                           |                               |
| Prerequisites and co-requisites                          | Positive completion of Seminarium II.                                                                                                                                                                                                                                                                                                                                                     |                                                                           |                               |
| Assessment methods and criteria                          | Subject passing criteria                                                                                                                                                                                                                                                                                                                                                                  | Passing threshold                                                         | Percentage of the final grade |
|                                                          | Submitting the finished work through the university system.                                                                                                                                                                                                                                                                                                                               | 100.0%                                                                    | 100.0%                        |
| Recommended reading                                      | Basic literature                                                                                                                                                                                                                                                                                                                                                                          | The student himself chooses the literature for his own bachelor's thesis. |                               |
|                                                          | Supplementary literature                                                                                                                                                                                                                                                                                                                                                                  | The student himself chooses the literature for his own bachelor's thesis. |                               |
|                                                          | eResources addresses                                                                                                                                                                                                                                                                                                                                                                      |                                                                           |                               |
| Example issues/ example questions/ tasks being completed |                                                                                                                                                                                                                                                                                                                                                                                           |                                                                           |                               |
| Work placement                                           | Not applicable                                                                                                                                                                                                                                                                                                                                                                            |                                                                           |                               |

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