Subject card

Subject name and code	Seminar I - JURKOWSKA-ZEIDLER Anna, PG_00143353					
Field of study	Taxes and Tax Consultancy					
Date of commencement of studies	October 2026		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	1		Language of instruction		Polish	
Semester of study	2		ECTS credits		5.0	
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	15.0	15
	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	15	0.0	110.0	125	
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_U03] 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	The student can present and justify their position on the issues covered in their Master's thesis, participating in academic discussions and using the appropriate specialist terminology.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PiDPMU2_U02] is able to formulate and test hypotheses related to simple research problems regarding the application of public levies law, tax analysis or accounting	The student can formulate research problems and hypotheses, or research questions, that are relevant to their Master's thesis. They can also select methods for testing these.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU3] text preparation/written work [SU8] observation of student's independent or team work
	[PiDPMU2_U01] 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)	The student can independently search for, select and critically analyse the sources and information needed to address the research problem forming the basis of their Master's thesis. They can also apply the appropriate research methods and tools.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PiDPMU2_W06] knows and understands the concepts and principles of industrial property protection and copyright	The student understands and can apply the principles that govern the use of other authors' sources and scholarly work. This includes the principles of copyright protection, academic integrity, and the correct use of digital tools, including those utilising artificial intelligence.	[SW2] presentation/project/paper/ report [SW3] text preparation/written work [SW5] implementation of a problem task
	[PiDPMU2_K01] Is prepared to critically evaluate their knowledge and the content they receive regarding problems arising in the areas of public levy law, finance, accounting, and related disciplines. Is prepared to recognize the importance of knowledge in solving cognitive and practical problems and—if they encounter difficulties in solving a problem independently—to seek the opinion of experts in public levy law, finance, accounting, and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers specializing in disciplines other than tax and accounting law), and, if necessary, also experts in disciplines other than legal and economic sciences.	The student can critically evaluate their existing knowledge and the analysed material relating to public levies, finance and accounting. They can also recognise the importance of academic and expert knowledge when solving the problems addressed in their Master's thesis.	[SK1] oral statement/conversation/ discussion [SK2] presentation/project/paper/ report [SK5] implementation of a problem task [SK8] observation of student's independent or team work

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<tr><td>Subject contents</td><td colspan="2">

- 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.

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<tr><td>Prerequisites
and co-requisites</td><td colspan="2">Knowledge of tax law and the tax system</td></tr>
<tr><td>Assessment methods
and criteria</td><td colspan="2">

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%

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<tr><td>Recommended reading</td><td>Basic literature</td><td>

Polskie prawo podatkowe, red. B Brzeziński, A. Franczak, A. Olesińska, Warszawa 2024.

Prawo podatkowe w systemie prawa. Międzygałęziowe związki norm i instytucji prawnych, red. A. Franczak, A. Kaźmierczak, Warszawa 2019.

A. Gomułowicz, J. Małecki, *Podatki i prawo podatkowe*, Warszawa 2013.

System prawa podatkowego. Prawo daninowe, tom III, red. L. Etel, Warszawa 2010

J. Kamień, *Podręcznik Autora*, Gdańsk 2015

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

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

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