Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">Seminar I - MAJKOWSKA-SZULC Sylwia , PG_00204764</td></tr>
<tr><td>Field of study</td><td colspan="6">Taxes and Tax Consultancy</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2026</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2026/2027</td></tr>
<tr><td>Education level</td><td colspan="2">Master's studies</td><td colspan="2">Subject group</td><td colspan="2">Optional subject group</td></tr>
<tr><td>Mode of study</td><td colspan="2">part-time studies</td><td colspan="2">Mode of delivery</td><td colspan="2">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">1</td><td colspan="2">Language of instruction</td><td colspan="2">Polish
lack</td></tr>
<tr><td>Semester of study</td><td colspan="2">2</td><td colspan="2">ECTS credits</td><td colspan="2">5.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="2">credit</td></tr>
<tr><td>Conducting unit</td><td colspan="6">Faculty of Law and Administration -> Rector</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr hab. Sylwia Majkowska-Szulc</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="4"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>15.0</td><td>15</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td>Participation in consultation hours</td><td colspan="2">Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">15</td><td>0.0</td><td colspan="2">110.0</td><td>125</td></tr>
<tr><td>Subject objectives</td><td colspan="7">Preparing students to independently write their undergraduate dissertation and pass the degree exam. The seminar combines theoretical knowledge of tax law with the practical application of legal provisions to specific cases.</td></tr>
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Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	-	[SK3] text preparation/written 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	-	[SU3] text preparation/written work
	[PiDPMU2_W06] knows and understands the concepts and principles of industrial property protection and copyright	-	[SW3] text preparation/written work
	[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	Upon completion of the seminar, the student is able to: 1) Communicate using specialist language – clearly and precisely convey complex issues in the fields of law, finance, taxation, and accounting. 2) Adapt communication to the audience – articulate arguments and explanations tailored to both experts (e.g., the supervisor, examiners) and prospective clients. 3) Engage in substantive debate – actively participate in discussions, defend their arguments, and exchange views on issues relating to the application of public levy law and finance.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work

	Course outcome	**Subject outcome**	**Method of verification**
	[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)	Upon completion of the seminar, students are able to resolve complex tax and accounting issues, critically analyse sources (independently selecting, evaluating, and synthesising statutory instruments, literature, and case law), and apply appropriate methods of statutory interpretation.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU3] text preparation/written work

Subject contents	1. Research methodology – specific aspects of writing dissertations in the fields of public levy law and accounting. 2. Legal information systems – retrieving legislation, official interpretations, and judgments from the LEX, Legalis, and similar databases. 3. Academic databases – professional literature and utilizing electronic journal databases (e.g., EBSCOhost, Westlaw). 4. Structure of the dissertation – formulating the topic, defining research questions, and designing the outline. 5. Critical analysis of sources – selecting literature, legal doctrine, and analysing the judicial trends of the Supreme Administrative Court (NSA) and Voivodeship Administrative Courts (WSA). 6. Academic integrity and anti-plagiarism systems – citation rules, referencing standards, and introduction to the Unified Anti-Plagiarism System (JSA). 7. Statutory interpretation in practice – resolving complex tax issues based on domestic, foreign, and European case law. 8. Analytical component – case studies analysis of judicial rulings and official tax rulings issued by the National Revenue Information (KIS). 9. Seminar debates – presenting research progress, defending one's arguments, and engaging in academic discussion within the seminar group. 10. Editing and defence – editorial preparation of the text and reviewing core knowledge for the degree examination.
Prerequisites and co-requisites	lack

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Systematic participation and performance in the seminar	100.0%	100.0%

Recommended reading	Basic literature	Academic databases and reliable sources of legal information tailored to the topic of the dissertation.
	Supplementary literature	lack
	eResources addresses	

Example issues/ example questions/ tasks being completed	1. Case law analysis (Task): Retrieving two conflicting judgments of the Supreme Administrative Court (NSA) on the same tax issue from the CBOSA database and evaluating which ruling is justified. 2. Dispute resolution (Topic): Discussion on the topic: "How to tax modern transactions (e.g., Uber, cryptocurrencies, crowdfunding) in light of legislation and official tax rulings issued by the National Revenue Information (KIS)?". 3. Citation formatting (Task): Practical exercise on the correct citation of monographs, articles, and legal acts in footnotes and bibliography. 4. The intersection of law and accounting (Topic): Debate on the differences between financial accounting and tax treatments (e.g., in the depreciation of fixed assets). 5. Literature search (Task): Preparing a list of 10 articles from academic databases relating to a selected issue (e.g., the VAT gap).
Work placement	Not applicable