

## Subject card

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                          |                                         |                                     |                        |            |     |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|------------------------|------------|-----|
| Subject name and code                       | Seminar II - JUCHNEVIČIUS Edvardas, PG_00143360                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                          |                                         |                                     |                        |            |     |
| Field of study                              | Taxes and Tax Consultancy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                          |                                         |                                     |                        |            |     |
| Date of commencement of studies             | October 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                          | Academic year of realisation of subject |                                     | 2027/2028              |            |     |
| 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                               | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                          | Language of instruction                 |                                     | Polish                 |            |     |
| Semester of study                           | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                          | ECTS credits                            |                                     | 6.0                    |            |     |
| 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 Juchnevičius, prof. UG |                                     |                        |            |     |
|                                             | 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                                 |                        | 120.0      | 150 |
| 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 |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------|
|                   | <p>[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.</p> <p>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.</p>                                                                                                                                                                                                                                                                                                                                                               |                 |                        |
|                   | [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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                        |
|                   | [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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |                        |
|                   | <p>[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)</p> |                 |                        |
|                   | [PiDPMU2_W06] knows and understands the concepts and principles of industrial property protection and copyright                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                        |

| Subject contents                | <div>1. Selection and approval of the diploma thesis topic.</div> <div>2. Defining the purpose, scope and structure of the thesis.</div> <div>3. Research methodology in the field of tax law, finance and accounting.</div> <div>4. Literature and case law analysis rules of citation and bibliography preparation.</div> <div>5. Preparation of the work plan and implementation schedule.</div> <div>6. Consultations with the supervisor concerning theoretical and empirical parts of the thesis.</div> <div>7. Presentation of preliminary results and discussion of research assumptions.</div> <div>8. Editorial and formal rules for preparing the diploma thesis.</div> <div>9. Final presentation of thesis progress and preparation for the defense.</div> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                          |                   |                               |              |       |       |              |       |       |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------|-------------------|-------------------------------|--------------|-------|-------|--------------|-------|-------|
| Prerequisites and co-requisites | na                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                          |                   |                               |              |       |       |              |       |       |
| 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 work</td><td>51.0%</td><td>90.0%</td></tr><tr><td>presentation</td><td>51.0%</td><td>10.0%</td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | Subject passing criteria | Passing threshold | Percentage of the final grade | written work | 51.0% | 90.0% | presentation | 51.0% | 10.0% |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <div>Podatki i prawo podatkowe</div> <div>Gomułowicz Andrzej Mączyński Dominik, Warszawa 2022</div> <div>System prawnofinansowy Unii Europejskiej</div> <div>Redakcja naukowa:</div> <div>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</div> <div>Warsawa 2016</div>                                                                                                          |  |                          |                   |                               |              |       |       |              |       |       |
|                                 | Supplementary literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <div>Corporate Finance Law: Principles and Policy 4 września 2025</div> <div>Wydanie: Angielski Professor Louise Gullifer (Autor), Jennifer Payne (Autor), Wydawca : Hart Publishing</div> <div>Data publikacji : 4 września 2025</div> <div>Wydanie : 4</div> <div>Język : Angielski</div> <div>Długość wersji drukowanej : 944 str.</div> <div>The Law and Practice of International Finance Miękka oprawa 22 stycznia 2008</div> <div>Wydanie: Angielski Philip R Wood (Autor)</div> <div>Wydawca : Sweet &amp; Maxwell</div> <div>Data publikacji : 22 stycznia 2008</div> |  |                          |                   |                               |              |       |       |              |       |       |
|                                 | eResources addresses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                          |                   |                               |              |       |       |              |       |       |

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

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