

Subject card

Subject name and code	Seminar III - JUCHNEVIČIUS Edvardas, PG_00143370						
Field of study	Seminarium III - JUCHNEVIČIUS Edvardas						
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026				
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 na				
Semester of study	4	ECTS credits	10.0				
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					
	Teachers	dr hab. Edvardas Juchnevičius					
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	220.0	250		
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
	[PiDPMU2_W06] He/she knows and understands basic concepts and principles connected with industrial property protection and copyright	The student knows and understands the basic concepts and principles of industrial property and copyright protection, including rights to research results, scientific works and educational materials. The student can indicate the relevance of these principles in the preparation and publication of the diploma thesis and in professional activity, taking into account ethical standards and legal responsibility.	[SW1] wypowiedź ustna/rozmowa/ dyskusja [SW3] opracowanie tekstowe/ praca pisemna
	[PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), 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 assess their knowledge and received information, understand the importance of knowledge in solving cognitive and practical problems, and – when unable to solve a problem independently – can consult experts in tax law, finance, accounting and related fields (including scholars, tax advisors and lawyers from other areas), and, if necessary, specialists from other disciplines. The student follows the principles of professional and academic ethics and is able to cooperate within an interdisciplinary environment.	[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK3] opracowanie tekstowe/ praca pisemna
	[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting	The student is able to formulate and test hypotheses related to simple research problems concerning the application of tax law, tax analysis or accounting. They can select appropriate research methods and tools, interpret results and draw logical conclusions from the analyses. The student can justify their position based on empirical data, academic literature and applicable legal regulations.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna
	[PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.	The student knows extended terminology and concepts in the field of tax law and finance, has advanced knowledge of substantive and procedural tax law, as well as of various types of economic structures and institutions operating within the public finance system. The student understands their interrelations and significance for economic practice, tax administration and the system of public revenues.	[SW1] wypowiedź ustna/rozmowa/ dyskusja [SW3] opracowanie tekstowe/ praca pisemna
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	The student is able to communicate on specialist topics in the fields of tax law, finance and accounting with diverse audiences, including both experts and non-specialists. They can clearly and logically present and justify their position using appropriate academic and practical sources, and participate in discussions on issues concerning the application of tax law, finance and accounting.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W01] The graduate demonstrates deepened and systematic knowledge about tax principles, finance and tax law, knows main development trends of the scientific disciplines concerned by the studies	The student has advanced and structured knowledge of tax principles, finance and tax law. They understand the main development trends of the scientific disciplines covered by the programme and their importance for economic practice, tax administration and scientific research. The student is able to analyse current developments in tax law and their impact on the public finance system.	[SW1] wypowiedź ustna/rozmowa/ dyskusja [SW3] opracowanie tekstowe/ praca pisemna
	[PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting	The student can apply theoretical knowledge in tax law, accounting and related disciplines to formulate and solve complex and atypical problems arising in these areas, particularly validation and interpretation issues in tax law as well as problems of tax and accounting analysis. They are able to independently select research methods and tools appropriate to the nature of the problem, assess their effectiveness and use the results to develop practical or scientific solutions.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna
	[PiDPMU2_U02] He/ she is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines through the proper selection of sources (especially normative acts, doctrinal writing and jurisprudence) and information derived from them, making evaluation, critical analysis, synthesis, creative interpretation and presentation of this information, using appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools adapted or developed from them) - which enables innovative performance of tasks that are not fully predictable, especially solving validation problems and interpretations related to the application of tax law, as well as problems of tax analysis and accounting	The student can apply theoretical knowledge in tax law, accounting and related disciplines by appropriately selecting sources (including normative acts, doctrinal writings and case law) and information derived from them, performing evaluation, critical analysis, synthesis, creative interpretation and presentation of that information using appropriate methods and tools (including advanced ICT techniques as well as methods and tools independently adapted or newly developed). These competences enable innovative performance of tasks in unpredictable conditions, particularly solving validation and interpretation problems related to the application of tax law, as well as issues of tax and accounting analysis.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	The student is able to independently plan and carry out lifelong learning. They recognise the need for continuous improvement of professional knowledge and skills, the development of research and analytical competences, and the broadening of perspectives in the fields of tax law, finance and accounting. The student can critically assess their own progress and plan actions aimed at further personal and professional development.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU3] opracowanie tekstowe/ praca pisemna

Subject contents	<ol style="list-style-type: none"> 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	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Subject passing criteria</th> <th style="width: 33%;">Passing threshold</th> <th style="width: 34%;">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>presentation</td> <td>51.0%</td> <td>10.0%</td> </tr> <tr> <td>written work</td> <td>51.0%</td> <td>90.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	presentation	51.0%	10.0%	written work	51.0%	90.0%
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presentation	51.0%	10.0%										
written work	51.0%	90.0%										
Recommended reading	Basic literature	<p>Podatki i prawo podatkowe Gomułowicz Andrzej Mączyński Dominik, Warszawa 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 Stwoń, Małgorzata Wróblewska Warsawa 2016</p>										
	Supplementary literature	<p>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</p>										
	eResources addresses											

<p>Example issues/ example questions/ tasks being completed</p>	<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>
<p>Work placement</p>	<p>Not applicable</p>

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