Subject card

Subject name and code	Seminar I - JUCHNEVIČIUS Edvardas, PG_00143354		
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. Edvardas Juchnevićius, 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	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 diploma seminar is the culmination of the educational process in the Taxes and Tax Advisory program. Its goal is to prepare students for independent research in the areas of tax law, public finance, and tax advisory. During the seminar, students prepare a diploma thesis under the supervision of a supervisor, developing the research, analytical, and presentation skills essential for professional tax advisory work.

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.		
	[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		
	[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)		
	[PiDPMU2_W06] knows and understands the concepts and principles of industrial property protection and copyright		

Subject contents	Introduction to the Seminar Seminar Work Organization Choosing Bachelor's Thesis Topics Establishing a Work Schedule Principles of Supervisor-Student Cooperation Research Methodology in Tax Law Legal Research Methods Techniques for Analyzing Tax Regulations Analysis of Administrative Court Case Law Tax Interpretations as a Source of Knowledge Bibliographic Workshop Information Sources in Tax Law Using Databases (LEX, SIP, Legalis) Searching for Case Law of the Supreme Administrative Court and Provincial Administrative Court Positions of Tax Authorities and the Ministry of Finance Construction of a Research Paper Thesis Structure Formulating the Research Problem and Hypotheses Work Plan and Preliminary Bibliography Formal and Editorial Requirements Presentation of the Thesis Concept - Part I Student Presentations (Topics, Issues, Methodology) Discussion and Comments on the Presented Thesis Concepts Establishing Directions for Further Work Presentation of the Thesis Concept - Part II II Presentations by other students Analysis of selected tax issues Individual consultations Academic writing techniques Legal and scientific language Citations and footnotes Editorial principles Avoiding plagiarism Semester summary Assessment of progress Planning further work Presentation of the first chapters Discussion of the theoretical parts of the papers Analysis of the legal status and doctrine Methodological notes Analysis of case law and practice Presentation of case law analyses Assessment of the positions of tax authorities Interpretation problems Thematic seminar - current issues Discussion of selected tax issues Analysis of the latest case law The impact of legislative changes on the thesis topics Presentation of empirical/analytical sections Discussion of students' own research Analysis of case studies Evaluation of research results Conclusions and recommendations Presentation of final conclusions Theses Proposed Legislative Changes Recommendations for Practice Preparing for the Defense Presentation Techniques Preparing the Defense Simulations of Committee Questions Mock Defenses Final Comments and Corrections Finalization of Procedures Summary of the Seminar Evaluation of Student Achievements Reflections on the Research Process Prospects for Further Development
Prerequisites and co-requisites	NA

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
presentation of scientific topics	51.0%	20.0%
diploma paper	51.0%	80.0%

Recommended reading

Basic literature	PRAWO FINANSÓW PUBLICZNYCH I PRAWO PODATKOWE Miękka oprawa 26 maja 2025 Opracowanie zbiorowe (Autor) red. E. Chojna-Duch, Wydawca : Wolters Kluwer Data publikacji : 26 maja 2025 Wydanie : 1. PODATKI I PRAWO PODATKOWE Miękka oprawa 19 września 2022 Gomułowicz Andrzej (Autor), Mączyński Dominik (Autor) Wydawca : Wolters Kluwer Polska Data publikacji : 19 września 2022 Wydanie : 9

	Supplementary literature	POLSKIE PRAWO PODATKOWE Miękka oprawa 5 marca 2024 Brzeziński Bogumił (Autor), Franczak Agnieszka red. (Autor) Wydawca : Wolters Kluwer Data publikacji : 5 marca 2024 Wydanie : 1. Prawo podatkowe z kazusami i pytaniami Miękka oprawa 12 października 2023 Borszowski Paweł (Wydawca) Wydawca : Wolters Kluwer Data publikacji : 12 października 2023 Wydanie : 3.
	eResources addresses	
Example issues/ example questions/ tasks being completed	SAMPLE TOPICS / QUESTIONS / TASKS SEMINAR TASKS Task 1: Analysis of the Research Problem The student formulates a research problem in a selected area of tax law Defines research hypotheses and methodology Prepares an introductory bibliography (minimum 50 items) Task 2: Analysis of Case Law Review and analysis of at least 20 administrative court rulings on the selected topic Identification of case law and divergent positions Assessment of the impact of case law on tax practice Task 3: Analysis of Legal Regulations Detailed analysis of applicable tax regulations Comparison with regulations in other EU countries Proposals for legislative changes Task 4: Case Study Analysis of a specific case from tax practice Evaluation of the actions of the taxpayer and tax authorities Alternative legal solutions SAMPLE QUESTIONS DURING THE DEFENSE General questions: What was the main What is the research assumption of your work? Were you able to verify the hypotheses you formulated? What research methods did you use in your work? Which conclusions from your work have the greatest practical significance? Specific questions (examples): How do you assess the effectiveness of the analyzed tax relief? Are the changes you propose consistent with EU law? What are the main interpretational issues in the analyzed area? How do you respond to the criticism presented by legal literature? Methodological questions: Why did you choose this particular research method? What were the limitations of the conducted research? Did you consider alternative research approaches?	
Work placement	Not applicable	

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