

**Subject card**

<b>Subject name and code</b>	Administrative Procedure - lecture, PG_00133717						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2023	<b>Academic year of realisation of subject</b>			2024/2025		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Optional subject group		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	3	<b>ECTS credits</b>			1.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Administrative Proceedings and Administrative Court Proceedings -> Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr hab. Mariusz Bogusz				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		10.0	25
<b>Subject objectives</b>	work in progress						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	work in progress	[SK3] text preparation/written work [SK4] test/exam - oral or written
	[PiDPL3_K03] He/she is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization rules	work in progress	[SK3] text preparation/written work [SK4] test/exam - oral or written
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	work in progress	[SU3] text preparation/written work [SU4] test/exam - oral or written
	[PiDPL3_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	work in progress	[SK3] text preparation/written work [SK4] test/exam - oral or written
	[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes	work in progress	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[PiDPL3_K04] He/she is ready to fulfill professional roles related to the application of tax and balance sheet law responsibly and to require this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession	work in progress	[SK2] presentation/project/paper/report [SK4] test/exam - oral or written
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	work in progress	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	work in progress	[SU3] text preparation/written work [SU4] test/exam - oral or written
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	work in progress	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	work in progress	[SU3] text preparation/written work [SU4] test/exam - oral or written
Subject contents	work in progress		

Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		0.0%	100.0%
Recommended reading	Basic literature	B. Adamiak, J. Borkowski, Postępowanie administracyjne i sądowniczoadministracyjne, Warszawa (aktualne wydanie).	
	Supplementary literature	<p>M. Wierzbowski (red.), Postępowanie administracyjne ogólne, podatkowe, egzekucyjne i przed sądami administracyjnymi, Warszawa (aktualne wydanie); T. Woś (red.), Postępowanie administracyjne, Warszawa (aktualne wydanie); R. Hauser, Z. Niewiadomski, A. Wróbel (red.) Prawo procesowe administracyjne, System Prawa Administracyjnego, t. 9, Warszawa 2017; Z. Kmiecik (ed.), Contemporary Concepts of Administrative Procedure. Between Legalism and Pragmatism, Łódź 2023; H. Hofmann, J.-P. Schneider, J. Ziller (ed.), ReNEUAL Model Rules on EU Administrative Procedure, Oxford 2017 (2014, version for online publication); W. Dajczak, A. J. Szwarz, P. Wiliński (ed.), Handbook of Polish Law, Warszawa-Bielsko-Biała 2011 (chapter 13 - A. Skoczylas, Administrative Proceedings and Judicial Review of Administration); M. Bąkowski, M. Bogusz, K. Kaszubowski, Postępowanie odwoławcze w ogólnym postępowaniu administracyjnym, t. I, Odwołanie w ogólnym postępowaniu administracyjnym. Przebieg postępowania odwoławczego, red. naukowa M. Bogusz, Gdańsk 2019; A. Bochentyn, M. Miłosz, Postępowanie odwoławcze w ogólnym postępowaniu administracyjnym, t. II, Decyzje organu odwoławczego, opłaty i koszty postępowania odwoławczego, zagadnienie zakresu zastosowania przepisów o postępowaniu odwoławczym w postępowaniu zażaleniovym, red. naukowa M. Bogusz, Gdańsk 2019.</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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