

Subject card

Subject name and code	Administrative Procedure - lecture, PG_00133717						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Bachelor's studies	Subject group			Optional subject group		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			1.0		
Learning profile	academic	Assessment form					
Conducting unit	Department of Administrative Proceedings and Administrative Court Proceedings -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Mariusz Bogusz				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	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		10.0	25
Subject objectives	The aim of the course is to familiarize students with the legal regulation of administrative proceedings within the scope defined by the course content, and to prepare them to apply these procedures in practice.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	The learning outcome should ensure that the student possesses structured knowledge of the principles and ethical standards related to taxes and tax law, and is able to apply them in professional practice. The student should be capable of identifying and analyzing ethical dilemmas, making decisions in line with professional ethics, and promoting transparency and integrity in their professional activities. Furthermore, the student should be aware of their social and professional responsibility and be prepared to uphold and promote ethical standards in tax advisory services.	[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	The student is prepared to continue learning after completing formal education. They are able to use various sources of information—such as literature, online courses, and training programs—to further develop their competencies. The student is capable of reflecting on and evaluating their own progress and achievements. They understand that learning is a continuous process that requires commitment and openness to new challenges.	[SU3] text preparation/written work [SU4] test/exam - oral or written
	[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	The student should be prepared to make decisions and take actions in the field of tax and accounting law with full responsibility, taking into account legal, financial, and social consequences. They should be able to effectively manage complex legal and financial issues, integrating knowledge from various fields in order to make well-rounded decisions. The student should be ready not only to independently apply tax and accounting law but also to uphold and enforce high professional standards among colleagues and subordinates. They should be aware of the values and traditions associated with the profession of a tax advisor and actively contribute to their preservation and development. The student should strictly adhere to professional ethical principles, strive to advance them, and promote ethical behavior in their own work and within the professional environment. They should actively promote and enforce ethical standards among coworkers and business partners. The student should contribute to the development and innovation of tax advisory practice by bringing new ideas and solutions into the professional field. They should also promote the tax advisor profession and raise awareness of its role and significance in society.	[SK2] presentation/project/paper/report [SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	<p>[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.</p>	<p>The student should demonstrate knowledge and understanding of basic terminology and fundamental concepts in the field of tax law and finance. They should be familiar with the basic formal principles governing tax procedures, such as tax audits, tax proceedings, appeals against tax decisions, and methods of enforcing tax obligations. The student should also have a basic understanding of various organizational structures and institutions operating within the economy, both at the national and international level.</p>	<p>[SW4] test/exam - oral or written [SW3] text preparation/written work</p>
	<p>[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes</p>	<p>The student should possess basic knowledge of the subject matter regulated by selected branches of law other than public levy law, such as civil law, commercial law, criminal law, and administrative law. The student should be familiar with key provisions and regulations within these branches of law that may affect business activities or life situations, even if they do not directly pertain to taxation.</p> <p>The student should understand how different branches of law can intersect and influence tax and financial matters. They should be able to identify when provisions from other areas of law impact tax and financial decisions.</p> <p>The student should demonstrate interdisciplinary thinking skills, recognizing how various fields of law can collectively contribute to solving legal and tax-related problems.</p>	<p>[SW4] test/exam - oral or written [SW3] text preparation/written work</p>
	<p>[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</p>	<p>The student should be able to identify and accurately describe complex and uncommon issues related to tax law and accounting, including matters of validation and interpretation. They should be capable of applying their theoretical knowledge to develop innovative and effective solutions to complex tax and accounting problems.</p> <p>The student should be able to apply appropriate analytical methods and tools to effectively address complex issues in the fields of tax law and accounting. They should be able to validate data and information, assess their reliability and accuracy, and identify potential errors or inconsistencies.</p> <p>The student should possess the ability to analyze and interpret complex legal regulations and accounting standards in the context of their practical application. They should be able to integrate knowledge from various fields related to tax law, accounting, and other related disciplines in order to find comprehensive solutions to problems.</p> <p>They should be able to effectively use analytical tools, interpret legal provisions, and create innovative solutions that meet specific needs in the context of real-world professional challenges.</p>	<p>[SU3] text preparation/written work [SU4] test/exam - oral or written</p>

	Course outcome	Subject outcome	Method of verification
	<p>[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</p>	<p>The student should be able to identify and leverage market opportunities in the context of their professional activity, particularly as a tax advisor. They should be ready to implement innovative solutions in their professional practice and adapt to changing legal and market conditions. The student should demonstrate initiative in seeking out and pursuing new business opportunities and actively respond to changes in the legal and market environment.</p> <p>The student should be familiar with the key duties and responsibilities of a tax advisor, including providing services in accordance with professional ethics and representing clients' interests in dealings with tax authorities. They should have the ability to apply tax optimization strategies in compliance with current legal regulations, aiming to minimize clients' tax burdens.</p> <p>The student should be capable of developing and implementing long-term tax strategies that enable effective management of clients' tax obligations. They should demonstrate a creative approach to solving complex tax-related issues, taking into account both the clients' interests and applicable legal provisions.</p> <p>The student should be committed to upholding high ethical standards in tax advisory services, especially in the context of tax optimization.</p>	<p>[SK3] text preparation/written work [SK4] test/exam - oral or written</p>
	<p>[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology</p>	<p>The student should be able to express their thoughts clearly and precisely on specialized topics (legal, financial, and tax-related). They should be capable of adjusting the style and level of language to suit the needs and level of understanding of different target groups. The student should be able to engage effectively in discussions and negotiations on specialized subjects, taking into account the arguments and needs of various parties. They should also be able to adapt their communication skills flexibly to different situations and audiences, which is essential in professions related to law and finance.</p>	<p>[SU3] text preparation/written work [SU4] test/exam - oral or written</p>

Course outcome	Subject outcome	Method of verification
<p>[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</p>	<p>The student should understand their role and responsibility toward society, both as a tax advisor and a citizen, capable of influencing positive social and economic change. The student should be ready to actively participate in social and professional activities, including in organizations and initiatives that support taxpayers and the development of the tax advisory profession.</p> <p>The student should be able to inspire others to take action for the community and organize various forms of support and activities related to tax education and taxpayer assistance. They should have the ability to mediate between the interests of taxpayers and tax authorities, aiming for a balanced and fair resolution of disputes.</p> <p>The student should be aware of the tax advisor's role in promoting the public interest through actions that are lawful and ethical, supporting the stability and fairness of the tax system. The student should be able to initiate and organize diverse actions supporting taxpayers, such as consultations, training, or informational campaigns.</p> <p>The student should be prepared to take on leadership roles within the professional self-government of tax advisors, supporting the development of the profession and safeguarding the interests of its members. They should be ready to adhere to and promote professional ethical standards, especially in the context of relationships with clients and tax authorities.</p> <p>The learning outcome should prepare the student to responsibly take on social and professional roles in the field of tax advisory. The student should be ready to engage in activities that support the community and the professional self-government, inspire and organize initiatives to assist taxpayers, and undertake actions promoting the public interest. They should be able to mediate between conflicting interests of taxpayers and tax authorities, striving for fair and balanced solutions, and adhere to and promote high ethical standards in their professional practice.</p>	<p>[SK3] text preparation/written work [SK4] test/exam - oral or written</p>

	Course outcome	Subject outcome	Method of verification
	<p>[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</p>	<p>The student should understand that issues in the fields of tax law, finance, and accounting are often complex and interdisciplinary, requiring analysis from various perspectives. They should be capable of critically evaluating their own knowledge as well as information obtained from different sources, recognizing that in areas such as tax law, finance, and accounting, data can be multifaceted and intricate. The student should be able to use their knowledge to solve both cognitive and practical problems, acknowledging the importance of a deep understanding of the subject matter when making decisions.</p> <p>The student should be willing to seek expert opinions and collaborate with professionals when faced with problems that go beyond their own competence or knowledge. They should be prepared to work with experts from diverse fields, including academics, tax advisors, legal professionals, and specialists from outside the legal and economic sciences, in order to find optimal solutions to complex issues.</p> <p>The student should understand the importance of an interdisciplinary approach to problem-solving in tax law, finance, and accounting, and be able to integrate different perspectives in their analyses. They should possess critical thinking skills and be able to evaluate information in the context of taxation, finance, and accounting to make informed, evidence-based decisions. The student should also be capable of reflecting on their own knowledge and skills, identifying areas in need of further development or support.</p> <p>The learning outcome should prepare the student to comprehend the complexity of problems related to tax law, finance, and accounting, and to critically assess their knowledge and information. They should be capable of effectively solving practical problems using an interdisciplinary approach and be ready to consult with experts when specialized knowledge is required. Moreover, they should develop critical thinking skills, the ability to reflect on their own competencies, and promote collaboration with professionals from various fields to ensure high quality and ethical standards in their professional practice.</p>	<p>[SK3] text preparation/written work [SK4] test/exam - oral or written</p>

Subject contents	The course program is designed to cover topics related to general administrative proceedings, including: introductory issues (such as the concept, structure, and functions of administrative proceedings, the subject of administrative proceedings, types of administrative proceedings, general and special, modes of administrative proceedings, instances of administrative proceedings, stages of administrative proceedings); entities conducting administrative proceedings; the parties and participants in administrative proceedings; initiation of administrative proceedings; the course of administrative proceedings and specific institutions in the course of administrative proceedings (including deadlines for resolving matters and other procedural deadlines in administrative proceedings, petitions, deliveries and summons, handling and making case files available, explanatory proceedings, cooperation of authorities in administrative proceedings, suspension of proceedings, simplified proceedings); termination of administrative proceedings; types of decisions made by the authority in administrative proceedings, decisions and orders; tacit resolution of matters; amicable resolution of matters; issues related to the verification of administrative decisions and orders; ordinary means of appealing decisions by the first-instance authority (appeal and request for reconsideration), appellate proceedings, and decisions of the second-instance authority; means of appealing orders, proceedings for appeals; extraordinary modes of administrative proceedings; types of proceedings regulated by the Administrative Procedure Code other than general administrative proceedings.		
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 sądownicze administracyjne, Warszawa (current edition).	
	Supplementary literature	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. Skoczyła, Administrative Proceedings and Judicial Review of Administration); M. Bałowski, 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. Miłoś, 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 uzażaleniu, red. naukowa M. Bogusz, Gdańsk 2019.	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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