

Subject card

Subject name and code	Administrative Proceedings - lecture, PG_00134127						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
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	1	ECTS credits			2.0		
Learning profile	academic	Assessment form			credit		
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		dr hab. Mariusz Bogusz				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	0.0	0.0	0.0	0.0	14
	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	14		0.0		36.0	50
Subject objectives	work in progress						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	work in progress	[SU3] text preparation/written work [SU4] test/exam - oral or written
	[PiDPMU2_K03] He/she is ready to think and act in an entrepreneurial manner, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization	work in progress	[SK3] text preparation/written work [SK4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	work in progress	[SU3] text preparation/written work [SU4] test/exam - oral or written
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	work in progress	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[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.	work in progress	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[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	work in progress	[SU3] text preparation/written work [SU4] test/exam - oral or written
	[PiDPMU2_K04] He/she is ready to perform professional roles related to the application of tax and balance sheet law and to demand it from others - including, in particular, the development of the achievements of the profession of tax advisor, maintaining the ethos of this profession, observing and developing the principles of professional ethics, and acting towards compliance with these principles	work in progress	[SK3] text preparation/written work [SK4] test/exam - oral or written
	[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	work in progress	[SK3] text preparation/written work [SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_K02] He/she is ready to fulfill social obligations, to inspire and organize activities for taxpayers and professional self-government of tax advisors, 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
	[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law	work in progress	[SW4] test/exam - oral or written [SW3] text preparation/written work
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 sądowoadministracyjne, 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. Szwarc, 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. 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 zażaleniowym, red. naukowa M. Bogusz, Gdańsk 2019.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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