University of Gdańsk

Subject card

Subject name and code	Administrative Proceedings - lecture, PG_00134127					
Field of study	Taxes and Tax Consultancy					
Date of commencement of studies	October 2025		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	1		Language of instruction		Polish	
Semester of study	1		ECTS credits		2.0	
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	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	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	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[PiDPMU2_WK05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting</td><td>The student is able to: identify and explain the economic, legal, and ethical conditions of various types of professional activities; describe the principles of applying and complying with tax law in the context of different types of business activities; distinguish and apply fundamental accounting principles in professional practice; analyze the impact of economic, legal, and ethical conditions on professional activities related to accounting and tax law.</td><td>[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW3] text preparation/written work [SW5] implementation of a problem task</td></tr><tr><td>[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences</td><td>The student is able to: analyze and interpret advanced issues in jurisprudence, public finance, and private law; describe and assess major developmental trends in legal sciences as well as economics and finance; apply in-depth knowledge to solve complex legal and financial problems in professional practice; critically evaluate and present arguments on various aspects of law and finance, considering current trends and changes in these fields.</td><td>[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW3] text preparation/written work [SW5] implementation of a problem task</td></tr><tr><td>[PiDPMU2_WG03] has in-depth knowledge of the subject of regulation of selected detailed issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting</td><td>The student is able to: analyze and interpret specific regulatory issues beyond substantive and procedural law related to public levies; describe and assess selected issues outside the scope of accounting that influence regulations on public levies; apply in-depth knowledge to solve complex regulatory problems in professional practice; critically evaluate and present arguments on various aspects of legal and financial regulations, considering their impact on public levies and accounting.</td><td>[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW3] text preparation/written work [SW5] implementation of a problem task</td></tr></table>
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 proceedingsgeneral 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 proceedingsdecisions 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	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td></td><td>0.0%</td><td>100.0%</td></tr></table>
Recommended reading	Basic literature: B. Adamiak, J. Borkowski, Postępowanie administracyjne i sądowoadministracyjne, 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. Kmieciak (ed.), Contemporary Concepts of Administrative Procedure. Between Legalism and Pragmatism, Łódź 2023H. 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. 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 zażaleniowym, 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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