

<b>1.</b>	<b>Field of study</b>	<b>Administration</b>
2.	Faculty	Faculty of Law and Administration
3.	Academic year of entry	2024/2025 (winter term)
4.	Level of qualifications/degree	second-cycle studies
5.	Degree profile	general academic
6.	Mode of study	full-time

<b>7.</b>	<b>General information about the module</b>	
<b>Module name</b>		<b>Tax proceedings</b>
Module code		pp_a2_04
Number of the ECTS credits		4
Language of instruction		Polish
Purpose and description of the content of education		The student becomes acquainted with the procedural issues of taxation in the field of: tax proceedings, verification activities, tax inspection, customs and fiscal inspection, enforcement of tax receivables and official tax interpretations. In addition, the student will become acquainted with the structure of tax administration and the principles of tax proceedings, the institutions of such proceedings and the rights and obligations of the parties to the proceedings will be discussed. The aim of the course is to prepare the student to work in tax administration bodies, local government administration and to perform the profession of a tax advisor. After completing the course, the student should have knowledge of tax procedures and the ability to prepare documents and letters typical of tax procedures.
List of modules that must be completed before starting this module (if necessary)		not applicable

<b>8.</b>	<b>Learning outcomes of the module</b>			
Code	Description	Learning outcomes of the programme	Level of competenc (scale 1-5)	
K01	is ready to participate in the preparation of social projects and entrepreneurial thinking, using knowledge of tax and financial law	K_K05	3	
U01	is able to independently collect, interpret and use substantive law institutions and procedures in order to make decisions regarding the determination of tax liability	K_U08	4	
U02	can propose solutions to problems with justification using knowledge of financial and tax law	K_U02 K_U09	4 3	
W01	knows the principles of legal reasoning and has knowledge of regulations regarding tax proceedings	K_W03	3	
W02	knows and understands the system, structures and functioning of the state and its institutions, in particular those responsible for conducting tax proceedings	K_W09	4	

<b>9.</b>	<b>Methods of conducting classes</b>		
Code	Category	Name (description)	
a01	Lecture methods / expository methods	Formal lecture/ course-related lecture	

		<i>a systematic course of study involving a synthetic presentation of an academic discipline; its implementation assumes a passive reception of the information provided</i>
a05	Lecture methods / expository methods	Explanation/clarification <i>explication involving the derivation of a predetermined theorem from other, already known ones, in the number of steps specified by the person teaching the course</i>
b04	Problem-solving methods	Activating method – discussion / debate <i>an exchange of views supported by substantive arguments leading to a clash of different views, a compromise or the identification of common positions; it proceeds according to previously agreed-upon rules regarding the time, manner and turn-taking as well as the principles of civil discourse; a discussion is not a competition but aims at finding the best solutions or presenting different points of view; its varieties include brainstorming, Oxford-style debate, panel discussion, decision tree, conference discussion; a debate is an orderly dispute between supporters and opponents of a viewpoint, usually specialists in the field or pre-selected representatives of a group dealing with a common problem</i>
b07	Problem-solving methods	Activating methods: a case study <i>a comprehensive description of a phenomenon connected with the selected discipline; reflecting the reality, presenting the 'what', 'where' and 'how' of the phenomenon, i.e., all of its key aspects to be discussed in class; used as a reproduction, presentation, discussion or diagnosis of factors that shape the phenomenon or interact with it; an in-depth qualitative analysis and evaluation of a selected phenomenon</i>
c07	Demonstration methods	Screen presentation <i>a presentation of synthetic image content using computer graphics, e.g., a series of slides or other multimedia forms, usually accompanied by a commentary; typical components of a screen presentation include text organized into bulleted points, charts, images and animations, sometimes sound effects or music; a multimedia illustration of course content presented in the form of a projected image</i>
d02	Programmed learning methods	Working with a programmed textbook <i>working with a textbook containing instructional material covering part of or the entire curriculum of the module as well as a formula for studying the content; includes working with a subject textbook, an atlas, a catalogue, a problem book, etc.</i>

**10. Forms of teaching**

Code	Name	Number of hours	Assessment of the learning outcomes of the module	Learning outcomes of the module	Methods of conducting classes
01	lecture	30	exam	U01, W01, W02	a01
02	practical classes	15	course work	K01, U01, U02, W01	a05, b04, b07, c07, d02

**11. The student's work, apart from participation in classes, includes in particular:**

Code	Category	Name (description)	Is it part of the BUNA?
a01	Preparation for classes	Search for materials and review activities necessary for class participation <i>reviewing literature, documentation, tools and materials as well as the specifics of the syllabus and the range of activities indicated in it as required for full participation in classes</i>	No
a02	Preparation for classes	Literature reading / analysis of source materials <i>reading the literature indicated in the syllabus; reviewing, organizing, analyzing and selecting source materials to be used in class</i>	No
a03	Preparation for classes	Developing practical skills <i>activities involving the repetition, refinement and consolidation of practical skills, including those developed during previous classes or new skills necessary for the implementation of subsequent elements of the curriculum (as preparation for class participation)</i>	No

a04	Preparation for classes	Consulting materials complementary to those indicated in the syllabus <i>agreeing on materials complementary to those indicated in the syllabus, supporting the implementation of tasks resulting from or necessary for class participation</i>	No
a05	Preparation for classes	Production/preparation of tools, materials or documentation necessary for class participation <i>developing, preparing and assessing the usefulness of tools and materials (e.g. aids, scenarios, research tools, equipment, etc.) to be employed in class or as an aid when preparing for classes</i>	No
b01	Consulting the curriculum and the organization of classes	Getting acquainted with the syllabus content <i>reading through the syllabus and getting acquainted with its content</i>	No
b02	Consulting the curriculum and the organization of classes	Verification / adjustment / discussion of syllabus provisions <i>consulting the content of the syllabus, possibly in the presence of the year tutor or members of the class group, and, if necessary, reassessing the provisions concerning special conditions for class participation, e.g., space and time requirements, technical and other requirements, including conditions for participation in classes outside the walls of the university, classes organized in blocks, organized online, etc.</i>	No
b03	Consulting the curriculum and the organization of classes	Consulting the schedule <i>getting acquainted with the class schedule, possibly in the presence of the year tutor, in order to optimize participation in classes, including those supplementary to the core subjects listed in the pursued study programme</i>	No
c03	Preparation for verification of learning outcomes	Implementation of an individual or group assignment necessary for course/phase/ examination completion <i>a set of activities aimed at performing an assigned task, to be executed out of class, as an obligatory phase/element of the verification of the learning outcomes assigned to the course</i>	No
e02	Activities complementary to the classes	Publication of a work/presentation of an activity, also beyond the walls of the University <i>a set of activities carried out to disseminate (out of class) the effects of scholarly research, artistic, creative, project, construction, experimental work, etc., in the form of a classic presentation, exhibition, concert, projection, poster presentation, media mediated publication, in the digital form and as part of other activities; dissemination using various forms and tools</i>	No

Information on the details of the module implementation in a given academic year can be found in the syllabus available in the USOS system: <https://usosweb.us.edu.pl>.