



Subject card

Subject name and code	Tax Accounting, PG_00037205						
Field of study	Economic Analytics						
Date of commencement of studies	October 2021	Academic year of realisation of subject				2023/2024	
Education level	first-cycle studies	Subject group				Optional subject group Subject group related to scientific research in the field of study	
Mode of study	Part-time studies	Mode of delivery				at the university	
Year of study	3	Language of instruction				Polish	
Semester of study	6	ECTS credits				5.0	
Learning profile	general academic profile	Assessment form				assessment	
Conducting unit	Department of Economic Analysis and Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Piotr Kasprzak				
	Teachers		dr Piotr Kasprzak				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	16.0	0.0	0.0	0.0	16
	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	16		10.0		99.0	125
Subject objectives	Student gains knowledge on the basic issues related to the accounting records as a basis for determining tax liabilities (PIT, CIT and VAT). In addition, the student gains knowledge of the tax system, together with the activities of the tax administration, and learns the art of accounting and differences resulting from the principles of finance and tax accounting. Student during the course acquire the ability to understand financial statements.						
Learning outcomes	Course outcome		Subject outcome			Method of verification	
	[K6_K01] Understands the need for continuous learning, improving professional, personal and social competences.		Student gains knowledge of the different categories of financial and tax accounting. Student meets various components affecting the differences between tax accounting and financial accounting. As part of the knowledge a student is able to demonstrate the basic differences resulting from the tax and financial rules.			[SK5] Assessment of ability to solve problems that arise in practice	
	[K6_U08] Has the ability to use mathematical and IT tools to analyse economic phenomena and make decisions by economic entities.		Student is able to book the business operations using the knowledge of the accounting law. In addition, the student is able to explain the differences resulting from the application of tax law and the accounting law to determine the financial result.			[SU4] Assessment of ability to use methods and tools	
	[K6_W09] Knows the ways and tools of acquiring and collecting data, including IT data, used in the analysis and explanation of socio-economic phenomena and processes.		Student has knowledge of the operation of the tax system and the tax burden and their impact on economic activity. In addition, the student understands a need to update knowledge of financial accounting and tax law.			[SW1] Assessment of factual knowledge	

Subject contents	CLASSES. The tax system - functions, legal framework. Business Law - selected items (eg. The concept of the entrepreneur and its basic obligations; forms of business). Basics of financial management of the company (the concept and forms of financing). Introduction to the issues of harmonization of accounting (including the subjective and objective scope of accounting). Legal and accounting organization. Introduction to balance policy. Accounting assets (investment property, inventories, balances, cash) and liabilities (capital, setting the financial result, deferred income tax).		
Prerequisites and co-requisites	Basic knowledge of financial accounting.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Tests during the course	60.0%	100.0%
Recommended reading	Basic literature	Teresa Cebrowska (red.): Rachunkowość finansowa i podatkowa, Wydawnictwo Naukowe PWN, Warszawa 2005 Irena Olchowicz: Rachunkowość podatkowa, Difin, Warszawa 2011	
	Supplementary literature	Teresa Cebrowska (red.): Rachunkowość finansowa i podatkowa, Wydawnictwo Naukowe PWN, Warszawa 2005 Irena Olchowicz: Rachunkowość podatkowa, Difin, Warszawa 2011	
	eResources addresses	Adresy na platformie eNauczanie: Rachunkowość podatkowa (cw) NIESTACJONARNE LATO 2024 AG I sem 6 - Moodle ID: 36495 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36495	
Example issues/ example questions/ tasks being completed	Explain the differences and the consequences resulting from the application of tax and accounting law? Explain the concept of accounting standards.Explain the basic principles used in preparing the financial statements.Explain the concept of profit from the sale.		
Work placement	Not applicable		

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