



Subject card

Subject name and code	TAX ACCOUNTING, PG_00058539						
Field of study	Economic Analytics						
Date of commencement of studies	October 2022	Academic year of realisation of subject			2024/2025		
Education level	first-cycle studies	Subject group			Optional subject group Subject group related to scientific research in the field of study		
Mode of study	Full-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	5	ECTS credits			4.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department Of Finance -> Faculty Of Management And Economics -> Wydziały Politechniki Gdańskiej						
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	30.0	0.0	0.0	0.0	30
	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	30	5.0		65.0		100
Subject objectives	Describes the principles of keeping accounting records as the basis for determining tax liabilities						
Learning outcomes	Course outcome		Subject outcome			Method of verification	
	[K6_U06] Acquires new specialized knowledge related to the field of economic analytics by planning a personal lifelong learning strategy		acquires new knowledge necessary to conduct tax accounting, emphasizing the differences between tax and financial accounting			[SU3] Assessment of ability to use knowledge gained from the subject	
	[K6_W03] Knows reliable sources of information and uses advanced knowledge to explain fundamental dilemmas of the modern economy.		identifies reliable sources of obtaining legal information for tax accounting			[SW3] Assessment of knowledge contained in written work and projects	
Subject contents	Principles of finance regulations as the basis for determining the financial result. Principles of tax law as the basis for determining tax liabilities. Compare the rules. Application on examples - case study. Permanent and temporary differences as the basis for the formation of deferred tax assets and liabilities. Determining the finance and tax result based on examples in various entities. Tax analysis and recording - introduction to corporate taxation. Forms of corporate taxation - general rules, flat tax, revenue tax, CIT. Value added tax - introduction. VAT in domestic and international transactions. Other taxes in the tax analysis of enterprises. Tax year and financial year. Tax optimization in the scope of the tax year. Settlement of tax loss. Responsibility under the tax and finance law. Tax optimization - selected issues.						
Prerequisites and co-requisites	Basic knowledge of financial accounting (assets, liabilities, financial result, costs, revenues). Basic knowledge of the Polish tax system.						
Assessment methods and criteria	Subject passing criteria		Passing threshold			Percentage of the final grade	
	extra activities		0.0%			20.0%	
	Tests during the course		60.0%			80.0%	

Recommended reading	Basic literature	Szyca, P., Cieciora, M. (2021). Rachunkowość i podatki, Warszawa: CEDEWU, Olchowicz, I. (2020). Rachunkowość podatkowa. Analiza w zakresie podatku dochodowego od osób prawnych. Wydanie 2 Warszawa: Difin, Akty prawne w zakresie podatków (Ustawy o podatkach dochodowych, Ordynacja podatkowa, Ustawa o podatku od towarów i usług).
	Supplementary literature	Styczyński, R. (2021). Spółka z o.o. Kompendium podatkowe. Warszawa: Difin, Cicha, A., Zasiewska, K. (2019). Podatki w rachunkowości, Warszawa: Oficyna Wydawnicza SGH w Warszawie. Startek, K. (2014). Rachunkowość podatkowa. Zadania, pytania, testy, wyd. 5. Warszawa.
	eResources addresses	Adresy na platformie eNauczanie: Rachunkowość podatkowa STACJONARNE Zima 2024/25 - Moodle ID: 39616 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=39616
Example issues/ example questions/ tasks being completed	<p>Explain the differences and the consequences resulting from the application of tax and accounting law?</p> <p>Explain the concept of accounting standards.</p> <p>Explain the basic principles used in preparing the financial statements.</p> <p>Explain the concept of profit from the sale.</p> <p>Explain the concept of output VAT and input VAT.</p> <p>Calculate the value of the tax liability on the selected example.</p> <p>Name the differences in the ways in which companies are taxed</p>	
Work placement	Not applicable	

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