



## Subject card

Subject name and code	Tax Accounting, PG_00053153						
Field of study	Management, Management						
Date of commencement of studies	October 2023		Academic year of realisation of subject			2023/2024	
Education level	second-cycle studies		Subject group			Optional subject group Subject group related to scientific research in the field of study	
Mode of study	Part-time studies (on-line)		Mode of delivery			blended-learning	
Year of study	1		Language of instruction			Polish Polish	
Semester of study	2		ECTS credits			3.0	
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	8.0	16.0	0.0	0.0	0.0	24
	E-learning hours included: 18.0						
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	24		6.0		45.0	75
Subject objectives	The student acquires knowledge of basic issues related to accounting records as a basis for determining tax liabilities (PIT, CIT and VAT). In addition, the student acquires knowledge of the tax system and the activities of tax administration, as well as learns the art of accounting and the differences arising from the principles of accounting and tax law. During the course, the student also acquires the ability to understand financial statements.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[K7_U01] correctly interprets and explains socio-economic phenomena and causal relations in the economic space	The student has knowledge in the field operation of the tax system, tax burdens and their impact on driving business. Moreover, the student notices the need to update knowledge from scope of finance, accounting and tax law.	[SU3] Assessment of ability to use knowledge gained from the subject
	[K7_U09] uses financial data to make short-term and strategic decisions, assess liquidity and financial condition	The student is able to keep accounts economic operations using knowledge regarding balance sheet law. In addition, the student is able to explain the differences resulting from the application of law tax and balance sheet in to determine the result financial.	[SU1] Assessment of task fulfilment
	[K7_W08] has an in-depth knowledge of selected methods and techniques supporting economic decision-making processes	The student acquires knowledge regarding individual categories of accounting law i tax. He recognizes individual ingredients affecting the differences between tax accounting and financial. As part of the knowledge acquired the student can demonstrate basic differences resulting from above rules.	[SW3] Assessment of knowledge contained in written work and projects
Subject contents	Tax system - functions, legal framework. Business law - selected elements (e.g. the concept of an entrepreneur and his basic obligations; forms of running a business). Basics of the company's financial management (concept and forms of financing). Introduction of issues related to accounting harmonization (including the subjective and objective scope of accounting). Legal basis and organization of accounting. Introduction to balance sheet policy. Accounting for assets (tangible investments, inventories, settlements, cash) and liabilities (equity, determining 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
	test	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	Katarzyna Startek: Rachunkowość podatkowa. Zadania, pytania, testy, wyd. 5, Warszawa 2014  Micherda Bronisław (red.): Podstawy rachunkowości, Wydawnictwo Naukowe PWN, Warszawa 2005	
	eResources addresses	Adresy na platformie eNauczanie: Rachunkowość podatkowa NIESTACJONARNE LATO 2024 (WYKŁAD + ĆWICZENIA) Z II msu 4 sem 3 i msu 3 sem 2 - Moodle ID: 36496 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36496">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36496</a>	
	Example issues/ example questions/ tasks being completed	Explain the differences and consequences resulting from the application of tax and accounting law? Explain the concept of income tax. List the basic principles used in preparing tax returns. Explain the concept of profit from sales.	
Work placement	Not applicable		