GDAŃSK UNIVERSITY
OF TECHNOLOGY

Subject card

Subject name and code	TAX ACCOUNTING, PG_00063809		
Field of study	Management		
Date of commencement of studies	February 2025	Academic year of realisation of subject	2025/2026
Education level	second-cycle studies	Subject group	Specialty subject group Subject group related to scientific research in the field of study
Mode of study	Part-time studies (on-line)	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	3	ECTS credits	3.0
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	8.0	16.0	0.0	0.0	0.0	24

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	24	4.0	47.0	75

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
[K7_U01] creates innovative solutions to complex and unstructured problems, taking into account the variability of the environment by synthesising information from many sources	correctly interprets financial data, indicating the differences resulting from the principles of balance sheet and tax law, specifying tax burdens and their impact on running a business	[SU2] Assessment of ability to analyse information
[K7_W05] takes into account in the analyzes in an in-depth way both the economic, legal and ethical context, being aware of the responsibility for the consequences of its decisions	identifies reliable sources of obtaining legal information for tax accounting, making responsible decisions	[SW1] Assessment of factual knowledge

Subject contents

Principles of the balance sheet law as the basis for determining the financial result
Principles of tax law as the basis for determining tax liabilities
Rules comparison. Application on case study examples
Permanent and temporary differences as the basis for the creation of deferred tax assets and liabilities
Determining the balance sheet and tax result on examples in various units
Tax analysis and records introduction to corporate taxation
Forms of corporate taxation - general principles, flat tax, lump sum on registered income, corporate income tax
Value Added Tax (VAT) introduction
VAT in domestic and international transactions
Other taxes in the tax analysis of enterprises
Tax year and financial year. Tax optimization in terms of the tax year
Settlement of tax loss
Responsibility under tax and balance sheet law
Tax optimization - selected issues

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Tests in the semester	60.0%	80.0%
Activity in class	60.0%	20.0%

Recommended reading	Basic literature	Szyca, P., Cieciura, 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:
Example issues/ example questions/ tasks being completed	Explain the differences and consequences resulting from the application of tax and balance sheet law? Explain the concept of accounting standards List the basic principles used in the preparation of financial statements Explain the concept of profit from sales. Explain the concept of output VAT and input VAT Calculate the value of the tax liability on the selected example Give the differences in the ways of corporate taxation	
Work placement	Not applicable	

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