



## Subject card

Subject name and code	TAX ACCOUNTING, PG_00063982						
Field of study	Management, 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	Full-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	2		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	15.0	30.0	0.0	0.0	0.0	45
	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	45		4.0		26.0	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_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		
	[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		
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., 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:
Example issues/ example questions/ tasks being completed	<p>Explain the differences and consequences resulting from the application of tax and balance sheet law?</p> <p>Explain the concept of accounting standards</p> <p>List the basic principles used in the preparation of financial statements</p> <p>Explain the concept of profit from sales. Explain the concept of output VAT and input VAT</p> <p>Calculate the value of the tax liability on the selected example</p> <p>Give the differences in the ways of corporate taxation</p>	
Work placement	Not applicable	

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