



Subject card

| | | | | | | | |
|---|---|--|-------------------------------------|------------|--|---------|-----|
| Subject name and code | TAX ACCOUNTING, PG_00066501 | | | | | | |
| Field of study | Economic Analytics | | | | | | |
| Date of commencement of studies | October 2024 | Academic year of realisation of subject | | | 2026/2027 | | |
| 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 | | | 5.0 | | |
| Learning profile | general academic profile | Assessment form | | | assessment | | |
| Conducting unit | Department of Finance -> Faculty of Management and Economics | | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | dr Piotr Kasprzak | | | | | |
| | Teachers | | | | | | |
| 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 | 5.0 | | 75.0 | | 125 |
| 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_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 | | |
| | [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 | | |
| 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 | | |
| | Tests during the course | 60.0% | | | 80.0% | | |
| | extra activities | 0.0% | | | 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 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 | |

Document generated electronically. Does not require a seal or signature.