



Subject card

Subject name and code	TAX ACCOUNTING, PG_00071130						
Field of study	Economic Analytics						
Date of commencement of studies	October 2026		Academic year of realisation of subject			2028/2029	
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 -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Piotr Kasprzak				
	Teachers						
Lesson types	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		3.0		52.0	100
Subject objectives	preparation of students to independently keep tax records and analyze the tax implications of business decisions, based on knowledge of the differences between accounting law and tax law, the principles of determining tax liabilities, and tax optimization methods, as well as shaping attitudes related to responsible and ethical financial decision-making in the context of managing an enterprise in a changing economic and legal environment.						
Learning outcomes	Course outcome		Subject outcome			Method of verification	
	[K6_K01] is ready to fulfill professional roles responsibly, taking legal, ethical, and cultural aspects into account in decision-making processes.		is ready to make responsible decisions in the field of tax accounting, taking into account legal requirements, ethical principles, and their consequences for the organization and its environment.			[SK5] Assessment of ability to solve problems that arise in practice	
	[K6_W07] knows and understands advanced methods for analyzing economic, financial, and social phenomena, taking into account legal and ethical issues.		knows and understands methods of analyzing financial phenomena in tax accounting, particularly in tax settlements, considering their legal and ethical context.			[SW3] Assessment of knowledge contained in written work and projects	
	[K6_U06] acquires specialized knowledge in the field of economic analytics, demonstrating the ability to effectively plan individual work and pursue lifelong learning.		is able to independently expand knowledge in tax accounting by using current regulations and specialist sources, while planning their own development in this area.			[SU3] Assessment of ability to use knowledge gained from the subject	

Subject contents	Course content – lecture		
	<ol style="list-style-type: none"> 1. Principles of accounting law as the basis for determining financial results 2. Principles of tax law as the basis for determining tax liabilities 3. Comparison of accounting and tax principles, with application in case studies 4. Permanent and temporary differences as the basis for deferred tax assets and liabilities 5. Determination of accounting and taxable income using examples across different entities 6. Tax analysis and tax accounting introduction to business taxation 7. Forms of business taxation: general rules, flat tax, lump-sum tax on recorded revenues, corporate income tax (CIT) 8. Value Added Tax (VAT) introduction 9. VAT in domestic and international transactions 10. Other taxes in corporate tax analysis 11. Tax year vs. financial year; tax optimization in relation to the tax year 12. Settlement of tax losses 13. Responsibility under tax law and accounting law 14. Tax optimization selected issues 		
Prerequisites and co-requisites	Course content – exercises		
	<ol style="list-style-type: none"> 1. Principles of accounting law as the basis for determining financial results 2. Principles of tax law as the basis for determining tax liabilities 3. Comparison of accounting and tax principles, with application in case studies 4. Permanent and temporary differences as the basis for deferred tax assets and liabilities 5. Determination of accounting and taxable income using examples across different entities 6. Tax analysis and tax accounting introduction to business taxation 7. Forms of business taxation: general rules, flat tax, lump-sum tax on recorded revenues, corporate income tax (CIT) 8. Value Added Tax (VAT) introduction 9. VAT in domestic and international transactions 10. Other taxes in corporate tax analysis 11. Tax year vs. financial year; tax optimization in relation to the tax year 12. Settlement of tax losses 13. Responsibility under tax law and accounting law 14. Tax optimization selected issues 		
Assessment methods and criteria	Basic knowledge of financial accounting (assets, liabilities, financial result, costs, revenues). Basic knowledge of the Polish tax system.		
	Subject passing criteria	Passing threshold	Percentage of the final grade
	extra Class participation (discussion).	0.0%	10.0%
	Class participation (solving examples).	0.0%	20.0%
Recommended reading	Written test consisting of multiple-choice and open-ended questions.	60.0%	70.0%
	Basic literature	<ol style="list-style-type: none"> 1. Szyca, P., Cieciora, M. (2021). Rachunkowość i podatki, Warszawa: CEDEWU, 2. Olchowicz, I. (2020). Rachunkowość podatkowa. Analiza w zakresie podatku dochodowego od osób prawnych. Wydanie 2 Warszawa: Difin, 3. Akty prawne w zakresie podatków (Ustawy o podatkach dochodowych, Ordynacja podatkowa, Ustawa o podatku od towarów i usług). 	
	Supplementary literature	<ol style="list-style-type: none"> 1. Styczyński, R. (2021). Spółka z o.o. Kompendium podatkowe. Warszawa: Difin, 2. Cicha, A. , Zasiewska, K. (2019). Podatki w rachunkowości, Warszawa: Oficyna Wydawnicza SGH w Warszawie. 3. Startek, K. (2014). Rachunkowość podatkowa. Zadania, pytania, testy, wyd. 5. Warszawa. 	
Example issues/ example questions/ tasks being completed	eResources addresses		
	<ul style="list-style-type: none"> • Explain the differences and the consequences resulting from the application of tax and accounting law? • Explain the concept of accounting standards. • Explain the basic principles used in preparing the financial statements. • Explain the concept of profit from the sale. • Explain the concept of output VAT and input VAT. • Calculate the value of the tax liability on the selected example. • Name the differences in the ways in which companies are taxed 		
Practical activities within the subject	Not applicable		

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