



Subject card

Subject name and code	TAX ACCOUNTING, PG_00068752						
Field of study	Management						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	second-cycle studies	Subject group			Optional 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	2	Language of instruction			Polish		
Semester of study	3	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						
	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		5.0		50.0	100
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 for complex and unstructured processes, considering unpredictable environmental conditions through the synthesis of information from various sources.		can analyze complex tax-related issues and develop non-standard solutions by integrating data from various sources and considering changing legal and economic conditions		[SU3] Assessment of ability to use knowledge gained from the subject		
	[K7_W05] has in-depth knowledge of integrating economic, legal, and ethical aspects in analyses and their application in entrepreneurial activities.		has in-depth knowledge of integrating tax regulations with economic and ethical considerations in the context of business activity		[SW1] Assessment of factual knowledge		
Subject contents	Course content – lecture 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
	Activity in class	60.0%	20.0%
	Tests in the semester	60.0%	80.0%
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., Zasiwska, K. (2019). Podatki w rachunkowości, Warszawa: Oficyna Wydawnicza SGH w Warszawie Startek, K. (2014). Rachunkowość podatkowa. Zadania, pytania, testy, wyd. 5. Warszawa	
	eResources addresses		
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>		
Practical activities within the subject	Not applicable		

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