

**Subject card**

<b>Subject name and code</b>	Accounting in small businesses - tutorials, PG_00133766						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2026/2027		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	3	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	5	<b>ECTS credits</b>			1.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Wojciech Kozłowski				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	0.0	15.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		10.0	25
<b>Subject objectives</b>	Familiarizing the student with: possible forms of tax records kept by small business entities, obligations arising from keeping particular forms of tax records, settlement of tax burdens by small entities.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	It settles taxes for small entities, indicating the form of taxation with the lowest income tax burden.	[SU4] test/exam - oral or written
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	Uses legal acts indicated in the literature to solve problems arising during tax settlements of small entities.	[SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[PiDPL3_W07] He/she has elementary knowledge of the principles of creating and developing basic forms of individual entrepreneurship and taxing such activities	Knows the acceptable forms of tax records for individual small entities.	[SW4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Uses the correct nomenclature when making tax settlements for small entities	[SU4] test/exam - oral or written
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	It uses sources other than those indicated in the literature on the subject for tax settlements of small entities.	[SK4] test/exam - oral or written
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	Is able to use normative acts indicated in the literature for tax settlements of small entities.	[SU4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Knows the role of the subject in the tax advisor exam.	[SU4] test/exam - oral or written
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	Uses the correct nomenclature when making tax settlements for small entities.	[SW4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	Does not argue when solving group tasks during classes.	[SU4] test/exam - oral or written [SU8] observation of student's independent or team work
Subject contents	1. General rules for recording economic processes in business entities.2. List of goods and principles of its valuation.3. Tax card rules.4. Rules for a lump sum on recorded income.5. Records of costs and revenues in the form of the Tax Book of Revenues and Expenses (general principles and flat tax).6. Advance and annual settlement of the entity's business activities.7. Transfer from tax records to accounting books.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	the exam	51.0%	100.0%
Recommended reading	Basic literature	<ul style="list-style-type: none"> <li>Ustawa z dnia 6 lipca 1991 o podatku dochodowym od osób fizycznych (z późniejszymi zmianami);</li> <li>Ustawa z dnia 20 listopada 1998 o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne (z późniejszymi zmianami).</li> </ul>	
	Supplementary literature	<p>Dziudzik S., Podatkowa księga przychodów i rozchodów + wzory do pobrania, CH Beck, Warszawa 2022; Trzpiota K., Jak prowadzić PKPIR w 2021 roku, Wiedza i Praktyka, Warszawa 2021; Pr. zbior., PKPIR 2021, Infor, Warszawa 2021; T. Martyniuk, Małe przedsiębiorstwo. Rejestracja, podatki, ewidencja, sprawozdawczość, Oddk, Gdańsk 2011; Ustawa z dnia 06 lipca 1991 o podatku dochodowym od osób fizycznych (z późniejszymi zmianami); Ustawa z dnia 20 listopada 1998 o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne (z późniejszymi zmianami); Wyrzykowski W., Polski system podatków i opłat, SPG, Gdańsk 2004; Wyrzykowski W., Księgi, ewidencje i rejestry podatkowe małych przedsiębiorców, SPG Gdańsk, 2005; Voss G., Tokarski A., Tokarski M., Księgowość w małej i średniej firmie. Uprozczone formy ewidencji, CE-DEWU, Warszawa 2007; ATTENTION! In 2026, most of these readings have only historical value and should not be used to make actual settlements of taxpayers (this 'subject card' had to be completed in 2024).</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed	Determine the tax burden of the income tax payer keeping records in the form of: tax card, revenue records, tax book of revenues and expenses (under general rules and flat tax).		
Work placement	Not applicable		

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