

Subject card

Subject name and code	Accounting for taxation - lecture, PG_00133982						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2026/2027	
Education level	Bachelor's studies	Subject group				Obligatory subject group in the field of study	
Mode of study	part-time studies	Mode of delivery				at the university	
Year of study	3	Language of instruction				Polish	
Semester of study	5	ECTS credits				2.0	
Learning profile	academic	Assessment form				exam	
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Cyryl Kotyla				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	0.0	0.0	0.0	0.0	16
	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	16		0.0		34.0	50
Subject objectives	To familiarize students with accounting records of basic types of taxes.						

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	Has the ability to record selected types of taxes in accounting books	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[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	Knows the individual sources of substantive law and, in relation to practical problems, is able to indicate them as the source of legal principles tax	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[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	Respects, understands and applies in practice the applicable tax law principles	[SK1] oral statement/conversation/discussion
	[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 basic rules taxation conducted business	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[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.	Knows the basic concepts of substantive tax law	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Notices the need for improvement knowledge in the field of law tax	[SU1] oral statement/conversation/discussion
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Knows the basic principles, sources of law and tax terminology	[SU1] oral statement/conversation/discussion
	[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	Knows the basic types of taxes and the principles of their recognition in the accounting books	[SU1] oral statement/conversation/discussion

Subject contents	<p>1. Introduction of basic concepts 2. Determining and recording CIT tax during the financial year and at the end of the tax year 3. Employee remuneration and determining and recording charges (ZUS and PIT) 4. Recognition and settlement of VAT, reporting and corrections 5. Local taxes and fees in accounting books</p>		
Prerequisites and co-requisites	Knowledge of financial accounting, basic knowledge of law and the ability to determine the financial balance sheet result and the tax base		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
Recommended reading	Basic literature	<p>1. Litwińczuk H i in.: Prawo podatkowe przedsiębiorców, Wolters Kluwer, Warszawa 2013 2. Podstawowe ustawy podatkowe: PIT, CIT, VAT, PCC, Opłata skarbową, ustawa o podatkach i opłatach lokalnych 3. Felis P., Jamroży M., Szlęzak-Matusiewicz J.: Podatki i składki w działalności przedsiębiorców, Difin, Warszawa 2010 4. Olchowicz I.: Rachunkowość podatkowa. Difin 2007 5. Winiarska K., Startek K., Rachunkowość podatkowa zadania, pytania, testy. CH.Beck 2008</p>	
	Supplementary literature	<p>1. Jamroży M., Sobieszak M.: Obniżanie ciężarów podatkowych, Oddk, Gdańsk 2010 2. Jamroży M., Kudert S.: Optymalizacja opodatkowania dochodów przedsiębiorców, Wolters Kluwer, Warszawa 2013 Czasopismo Monitor Podatkowy - C.H. Beck</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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