University of Gdańsk

Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">Simplified Tax Accounting with Practical Elements, PG_00154885</td></tr>
<tr><td>Field of study</td><td colspan="6">Finance and Accounting</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2024</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2025/2026</td></tr>
<tr><td>Education level</td><td colspan="2">Bachelor’s studies</td><td colspan="2">Subject group</td><td colspan="2">Optional subject group
Subject group related to scientific research in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">part-time studies</td><td colspan="2">Mode of delivery</td><td colspan="2">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">2</td><td colspan="2">Language of instruction</td><td colspan="2">Polish</td></tr>
<tr><td>Semester of study</td><td colspan="2">4</td><td colspan="2">ECTS credits</td><td colspan="2">8.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="2">exam</td></tr>
<tr><td>Conducting unit</td><td colspan="6">Zakład Rachunkowości Finansowej -> Department of Accounting -> Faculty of Management -> Rector</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr Beata Zackiewicz-Brunke</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="4">dr Maciej Hyży</td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>20.0</td><td>20.0</td><td>12.0</td><td>0.0</td><td>0.0</td><td>52</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td>Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">52</td><td>30.0</td><td>118.0</td><td>200</td></tr>
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Subject objectives	1. A. Acquiring the ability to keep simplified forms of tax records in personal income tax as part of the source of income business activity, including the ability to prepare tax returns. B. Acquiring the ability to settle accounts with the Social Insurance Institution (ZUS) of entrepreneurs, including the preparation of declarations to the Social Insurance Institution (ZUS) (application, settlement). 2. A. Acquiring the ability to calculate remuneration from the employment relationship. B. Acquiring the ability to settle the tax remitter with the tax office on account of income tax on remuneration from employment, including the ability to prepare tax returns. C. Acquiring the ability to settle with the Social Insurance Institution (ZUS) on account of remuneration from employment, including the preparation of declarations to the Social Insurance Institution (ZUS) (application, settlement). 3. A. Acquiring the ability to calculate remuneration from activities performed personally. B. Acquiring the ability to settle the tax remitter with the tax office on account of income tax on remuneration from personal activity. C. Acquiring the ability to settle with the Social Insurance Institution (ZUS) on account of remuneration for activities performed personally.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	The student understands the necessity of continuous expanding and improvement of knowledge in the field of simplified forms of tax records and payroll calculation. He/she is able to expand and improve the acquired knowledge and skills in this field.	[SK2] presentation/project/paper/report [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.	The student is familiar with (legal, organisational, moral and ethical) norms and rules concerning simplified forms of tax records in personal income tax and payroll calculation. He/she is familiar with tax declarations and Social Insurance Institution (ZUS) declarations.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[FiRL3_W02] The student has advanced knowledge of various types of economic structures and institutions and changes in them, in particular: banking system, insurance system, taxation system, financial markets, organization of the public finance system and the private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	The student has advanced knowledge of simplified forms of tax records in personal income tax under the source of income from business activity	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[FiRL3_U06] The student uses the acquired knowledge to resolve dilemmas arising in professional work. The student is able to solve advanced problems in finance and accounting that arise in business practice: - compare financial instruments, - evaluate the profitability of the enterprise, - evaluate the financial position of the organization against the industry, - propose appropriate solutions to tax problems, - identify and select appropriate risk management methods, - construct an enterprise insurance protection program, - select sources of financing for the organization, - construct an appropriate accounting/control system.	The student is able to solve advanced problems in the field of simplified forms of tax records in income tax. He/she is able to prepare tax declarations and declarations to the Social Insurance Institution (ZUS).	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	The student is aware of and understands the need to behave in an ethical and socially responsible manner in professional life. He/she correctly identifies and resolves dilemmas related to the accounting profession.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK4] test/exam - oral or written
	[FiRL3_W06] The student has advanced knowledge of methods and tools, including data acquisition and analysis techniques, appropriate to management science and quality, which allow describing economic structures and institutions and the processes within and between them.	The student is familiar with sources of data necessary to prepare tax returns and declarations to the Social Insurance Institution (ZUS).	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion

	Course outcome	Subject outcome	Method of verification
	[FiRL3_U07] The student analyses the proposed solutions to problems in the disciplines of management and quality sciences and economics and finance, especially in the field of finance and accounting, and is able to present their advantages and disadvantages and propose appropriate solutions in this regard.	The student analyses proposed solutions to problems in the field of simplified forms of tax records and is able to recommend appropriate solutions in this respect.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[FiRL3_K05] Responsibility: - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence.	The student meets deadlines related to the completion of tasks in class. He/she is able to work systematically and independently.	[SK2] presentation/project/paper/report [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.	The student understands and correctly applies the concepts of simplified forms of tax and payroll records. He/she is able to interpret complex phenomena in the field of income tax.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[FiRL3_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems in finance.	The student understands and correctly applies the principles of tax law in the scope of simplified forms of personal income tax records and calculation of salaries from employment relationship and personal activity.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written

Subject contents	**1. Simplified forms of tax records in personal income tax as part of the source of income business activity** 1.1. Introduction to income tax. 1.2. Keeping a tax revenue and expense ledger. 1.3. Lump sum on recorded income. 1.4. Tax card. 1.5. Keeping other records and registers by entrepreneurs using simplified forms of tax records as part of personal income tax - in particular records and registers for the purposes of tax on goods and services. 1.6. Rules of being subject to social and health insurance, FP, FS by entrepreneurs, including the preparation of declarations to the Social Insurance Institution. **2. Remuneration and benefits from the employment relationship** 2.1. Rules for calculating remuneration, including: 1. obligatory and optional components of remuneration, 2. social security and health insurance contributions, 3. advance payment for income tax, 4. contribution to the ECP, 5. holiday pay, sick pay, sick pay, sick pay, 6. other social security benefits, 7. compensation for unused holiday leave, 8. Dates of payment of remuneration and the moment of revenue for the employee and the employer's cost. 2.2. ZUS, FP, FS, FGŚP contributions financed by the employer. 2.3. Settlement of the tax remitter with the tax office and the Social Insurance Institution (ZUS) on account of remuneration from the employment relationship (declarations). 2.4. Remuneration of a worker posted abroad. **3. Remuneration and benefits for activities performed personally** 3.1. Types of civil law contracts. 3.2. Rules for calculating remuneration, including: 1. being subject to social insurance, health insurance and ECP payments, 2. advance payment for income tax, 3. social security benefits for contractors, 4. Dates of payment of remuneration and the moment when the employee's income and the employer's cost arise 3.3. ZUS, FP, FS, FGŚP contributions financed by the employer 3.4. Settlement of the tax remitter with the tax office and the Social Insurance Institution (ZUS) on account of remuneration under civil law contracts.

	3.5. Civil law contracts concluded with one's own employee. **4. Business trips, use of a private car for business purposes and other benefits as part** of the employment relationship, activity performed personally and in the case of entrepreneurs in the context of personal income tax and the Act on the Social Insurance System.
Prerequisites and co-requisites	Basic knowledge of corporate finance, accounting and taxes.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.	51.0%	100.0%
The condition for taking the final exam is to obtain a positive grade for the final work (project).	51.0%	0.0%

Recommended reading

Basic literature	**A.1. wykorzystywana podczas zajęć** 1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia 2. Ustawa z dnia 06 lipca 1991 o podatku dochodowym od osób fizycznych (z późniejszymi zmianami) 3. Ustawa z dnia 20 listopada 1998 o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne (z późniejszymi zmianami) 4. Ustawa z dnia 13.10.1998 r. o systemie ubezpieczeń społecznych, Dz.U. z 2022 r. poz.1009 z późn.zm. 5. Ustawa z dnia 27.08.1997 r. o rehabilitacji zawodowej i społecznej oraz zatrudnianiu osób niepełnosprawnych, Dz.U z 2021 r. poz. 573 z późn.zm 6. Ustawa z dnia 10.10.2002 r. o minimalnym wynagrodzeniu za pracę, Dz. U. z 2020 r. poz. 2207 z późn.zm 7. Ustawa z dnia 27.08.2004 r. o świadczeniach opieki zdrowotnej finansowanych ze środków publicznych, Dz. U. z 2021 r. poz. 1285 z późn.zm 8. Ustawa z dnia 25.06.1999 r. o świadczeniach pieniężnych z ubezpieczenia społecznego w razie choroby i macierzyństwa, Dz. U. z 2022 r. poz. 1732 9. Ustawa z dnia 30.10.2002 r. o ubezpieczeniu społecznym z tytułu wypadków przy pracy i chorób zawodowych, Dz. U. z 2022 r. poz. 2189 10. Ustawa z dnia 30.10.2002 r. o zaopatrzeniu z tytułu wypadków lub chorób zawodowych powstałych w szczególnych okolicznościach, Dz. U. z 2020 r. poz. 984 11. Ustawa z dnia 20.04.2004 r. o promocji zatrudnienia i instytucjach rynku pracy, Dz. U. z 2022 r. poz. 690 z późn.zm 12. Ustawa z dnia 13.07.2006 r. o ochronie roszczeń pracowniczych w razie niewypłacalności pracodawcy, Dz. U. z 2020 r. poz.7 13. Ustawa z dnia 23.10.2018 r. o Funduszu Solidarnościowym, Dz. U. z 2020 r poz. 1787 z późn.zm. **A.2. studiowana samodzielnie przez studenta** 1. Felis P., Jamroży M., Szlęzak-Matusewicz J.: Podatki i składki w działalności przedsiębiorców, Difin, Warszawa (wydanie najnowsze) 2. Samozatrudnienie uproszczone formy ewidencji, praca zbiorowa pod red. P. Szczypa, CeDeWu, Warszawa (wydanie najnowsze) 3. Jacewicz A., Małkowska D., Kadry i płace obowiązki pracodawców, rozliczanie świadczeń pracowniczych, dokumentacja kadrowa, podatkowa i ZUS, Oddk, Gdańsk (wydanie najnowsze) 4. Litwińczuk H i in.: Prawo podatkowe przedsiębiorców, Wolters Kluwer, Warszawa (wydanie najnowsze)
Supplementary literature	1. Jamroży M., Sobieszak M.: Obniżanie ciężarów podatkowych, Oddk, Gdańsk (wydanie najnowsze) 2. Jamroży. M, Kudert S.: Optymalizacja opodatkowania dochodów przedsiębiorców, Wolters Kluwer, Warszawa (wydanie najnowsze)
eResources addresses	

Example issues/ example questions/ tasks being completed	

Work placement	Not applicable

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