Subject card

Subject name and code	Value Added Tax and Income Taxes, PG_00157070					
Field of study	Finance and Accounting					
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025	
Education level	Master's studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research in the field of study	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	1		Language of instruction		Polish	
Semester of study	2		ECTS credits		2.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Zakład Rachunkowości Finansowej -> Department of Accounting -> Faculty of Management -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Bucior			
	Teachers		dr Grzegorz Bucior			
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	12.0	0.0	0.0	0.0	0.0	12
	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	12		10.0	3.0	25
Subject objectives	The aim of the lecture is to familiarize the listener with the structure and functioning of the tax system in Poland in relation to VAT and income taxes. After completing the course, the listener will be prepared to correctly recognize, value and settle tax liabilities in the scope of VAT, CIT and PIT. Such knowledge and skills are essential in the exercise of the accounting profession and in running a business.					

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	The student has in-depth knowledge of legal, organizational, moral and ethical norms and rules in the field of taxation and accounting, in particular in relation to VAT, PIT and CIT taxation.	[SW4] test/exam - oral or written
	[FiRMU2_W02] The student has an extended and organized knowledge of various types of economic structures and institutions and the changes occurring in them, particularly the banking system, insurance system, tax system, financial markets, and organization of the public finance system and private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	The student obtains advanced and structured knowledge about the structure of institutions operating within the tax system and about the mutual relations between these entities, in particular in relation to VAT, PIT and CIT taxation.	[SW4] test/exam - oral or written
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences.The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	The student understands and is able to correctly interpret economic phenomena in the scope of the tax system and accounting, in particular in the context of VAT, PIT and CIT taxation.	[SU4] test/exam - oral or written
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	The student gains guidance that allows him or her to obtain or strengthen the need for continuous development and learning that takes into account his or her needs and capabilities.	[SK4] test/exam - oral or written
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	The student correctly uses normative systems and selected legal, professional and moral norms and rules in order to solve a problem in the field of taxation and tax accounting.	[SU4] test/exam - oral or written
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently,- respects the rules and norms of social coexistence.	The student gains tips to acquire or strengthen soft skills related to punctuality and systematicity.	[SK4] test/exam - oral or written
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student uses the acquired knowledge in a creative manner in various scopes and forms to solve problems in the field of taxation and tax accounting arising in business practice.	[SU4] test/exam - oral or written

Subject contents	1. The essence of VAT 2. The structure of VAT 3. Principles of registration for VAT purposes 4. Determining input and output VAT and settlements with the Tax Office for VAT 5. VAT tax and accounting records and reporting 6. Tax documentation for VAT 7. The subject and entity of income taxation 8. Sources of revenues and costs of obtaining them 9. Objective exemptions - a catalogue of revenues exempt from PIT 10. Basis for calculation, tax amount and reliefs 11. PIT and CIT tax reporting
Prerequisites and co-requisites	A. Formal requirements The student should be familiar with the program content included in the "Financial Accounting" program B. Prerequisites Knowledge of financial accounting issues, ability to prepare a trial balance statement, ability to prepare basic elements of a financial statement (balance sheet, profit and loss account), knowledge of the principles of financial reporting, ability to determine the financial result for accounting purposes, knowledge of basic concepts and principles of the financial system.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written test	51.0%	100.0%

Recommended reading

Basic literature	1. Hanna Litwinczuk i in., Prawo podatkowe przedsiębiorców, LEX a Wolter Kluwer, Warszawa 2013 2. Janusz Zubrzycki, Leksykon VAT, Unimex, Wrocław 2019 3. Ewa Sokołowska-Strug, Leksykon VAT, C.H. Beck, Warszawa 2019
Supplementary literature	1. Katarzyna Judkowiak (red.), Halina Lebrand (red.), Justyna Pomorska, VAT 2015. Komentarz dla praktyków, ODDK, Gdańsk 2019 2. Włodzimierz Nykiel (red.), Adam Mariański (red.), Komentarz do ustawy o podatku dochodowym od osób prawnych, ODDK, Gdańsk 2019 3. Włodzimierz Nykiel (red.), Adam Mariański (red.), Komentarz do ustawy o podatku dochodowym od osób fizycznych, ODDK, Gdańsk 2019
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Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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