

Subject card

Subject name and code	Accounting for Taxation, PG_00157071						
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	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Cyprian Kotyla				
	Teachers		dr Cyprian Kotyla				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	6.0	0.0	0.0	0.0	0.0	6
	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	6		10.0		9.0	25
Subject objectives	To familiarize students with selected problems of differences resulting from the simultaneous application of lawbalance sheet and tax in the enterprise and their accounting and tax records.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	Respects, understands and applies in practice the applicable tax law principles. Has advanced and structured knowledge of the tax law system	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	Knows the basic principles, sources of law and tax terminology	[SU1] oral statement/conversation/ discussion [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.	Notifies the need for improvement knowledge in the field of law tax	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
	[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.	Has elementary knowledge of law, including the scope of industrial property protection and copyright	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[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.	Knows the basic concepts of substantive tax law	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	Knows the principles of business ethics and understands the need to comply with the law	[SK1] oral statement/conversation/ discussion [SK4] 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.	Knows the basic principles of taxation of business activity	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K06] Creativity: - the student has the ability to think creatively, can go beyond the usual patterns, - can think and act in an entrepreneurial manner, - can flexibly adapt to the changing requirements of the environment.	Knows individual sources of law material and in relation to he can solve practical problems indicate as the source of legal principles tax	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
Subject contents	1. Elements of the CIT tax structure. 2. Financial result and taxable income. 3. Advance payments and annual tax settlement in the accounting books. 4. Recognition of selected taxes in the accounting books		
Prerequisites and co-requisites	Knowledge of the basics of financial accounting and tax law		
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. Ustawa o podatku dochodowym od osób prawnych 2. Ustawa o rachunkowości 3. J. Gierusz, Plan kont z komentarzem handel, produkcja, usługi, Oddk (wydanie najnowsze) 4. I. Olchowicz: Rachunkowość podatkowa, Wyd. Difin (wydanie najnowsze)	
	Supplementary literature	1. K. Winiarska, K. Starek: Rachunkowość podatkowa zadania, pytania, testy, C.H. Beck (wydanie najnowsze) 2. B. Micherda (red.): Prawo bilansowe a prawo podatkowe, Difin (wydanie najnowsze) 3. J.Głuchowski: Polskie prawo podatkowe, LexisNexis (wydanie najnowsze)	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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