University of Gdańsk

Subject card

Subject name and code	Deferred Taxation, PG_00157073		
Field of study	Finance and Accounting		
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026
Education level	Master’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	2	Language of instruction	Polish
Semester of study	3	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 Maciej Hyży
	Teachers	mgr Ewa Chrostowska dr Maciej Hyży

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	6.0	4.0	0.0	0.0	0.0	10
	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	10	20.0	20.0	50

Subject objectives	The aim of the course is to familiarize students with the history and theory of allocation of tax effects of events and the presentation of these effects in the financial statements.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	Skills: Can correctly interpret issues related to deferred tax. Is able to identify and analyze deferred tax appearing in the financial statements.published in the press and magazines in the field of finance.	[SU4] 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.	Skills: Correctly uses the provisions relating to deferred tax, in particular KSR 2 "Income tax", IAS 12 "Deferred tax" and the provisions of the Accounting Act.	[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.	Self-improvement: understands the need to develop, learn and deepen knowledge in the field of deferred tax. He is open to learning the liability method according to which deferred tax is calculated.	[SK4] 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.	Knowledge: Has extended and structured knowledge of various types of economic structures and institutions and the changes occurring therein, in particular in the field of tax law and the Accounting Act.	[SW4] 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.	Skills: meets the deadline for calculating deferred tax. Is able to determine when deferred tax is a significant issue and should be designated in the financial statements.	[SK4] 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.	Integrity: - applies the principles of business ethics and takes actions to comply with these principles, - respects the law, - is objective, is able to recognize conflicts of interest, - correctly identifies and resolves dilemmas related to the recording and presentation of deferred tax in the financial statements of the analyzed entities.	[SK4] test/exam - oral or written
	[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	Skills: Is able to use advanced theoretical knowledge in the field of deferred tax to determine its impact on the balance sheet total and the financial result of the analyzed entities. Is able to formulate his own critical opinions.	[SU4] test/exam - oral or written

<table>
<tr><td></td><td><table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[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.</td><td>Knowledge: Has in-depth knowledge of standards and rules (legal, organizational, moral and ethical) in the field of deferred tax. Knows and understands the concepts and principles of deferred tax.</td><td>[SW4] test/exam - oral or written</td></tr></table></td></tr>
<tr><td>Subject contents</td><td>The course program consists of two parts. The first one covers issues related to legal regulations and the scope of the objective recognition of deferred income tax, as well as the issues of sources and effects of the independence of balance sheet law from tax law in the aspect of recognizing revenues and costs. The second part comprehensively presents the determinants of the models and the evolution of the income tax allocation pattern, as well as issues related to the recognition, measurement and presentation of deferred tax assets and provisions.</td></tr>
<tr><td>Prerequisites
and co-requisites</td><td>Advanced knowledge in relation to detailed principles of recognition, measurement, presentation of information in financial statements and recognition of income and expenses in tax law.</td></tr>
<tr><td>Assessment methods
and criteria</td><td><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written assessment (test)</td><td>51.0%</td><td>100.0%</td></tr></table></td></tr>
<tr><td>Recommended reading</td><td><table><tr><td>Basic literature</td><td>1. B. Gierusz - Current and deferred income tax, ODDK Gdańsk,

2. Corporate Income Tax Act,

3. Accounting Act,

4. KSR No. 2 Income tax,

5. K. Jędrzejewska - Deferred income tax, year-end closing, Accounting 2020,

6. I. Olchowicz, M. Jamroży - Tax accounting, Difin, Warsaw 2018.

7. B. Bryl - Deferred income tax in Advanced financial accounting from theory and practice, P. Szczypa (ed), CeDeWu Sp. z o. o. Warsaw 2017

8. E Walińska - Accounting for deferred taxes, FRRwP, Warsaw</td></tr><tr><td>Supplementary literature</td><td>E. Walińska - The carrying amount of the enterprise and the allocation of deferred tax, Ed. U. Łódź (latest edition),</td></tr><tr><td>eResources addresses</td><td></td></tr></table></td></tr>
<tr><td>Example issues/
example questions/
tasks being completed</td><td></td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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