Subject card

Subject name and code	Accounting and Taxation in Sports Activities, PG_00167150						
Field of study	Sport Management						
Date of commencement of studies	October 2025		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	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		6.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Kujawski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	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	60		4.0	61.0		125
Subject objectives	1.A. Knowledge of accounting regulations and indication of relevant legal provisions and regulations concerning individual entities conducting sports activities.2.A. Classification and valuation of components to appropriate balance sheet assets and liabilities line items.B. Classification of revenues and costs to appropriate business segments.C. Determining the financial result in sports activities3.A. Determining tax burdens in sports activities.4.A. Preparation of reports in sports clubs depending on the organizational and legal form.5.A. Determining margins from segments of the operating activities of a multi-section club.B. Identification of responsibility centers.C. Preparation of business plans and analyses in a sports organization.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZSSML3_K05] The student is ready to correctly evaluate phenomena and clearly justify his position through rational, logical and entrepreneurial use of knowledge - basing his assertions and decisions on the analysis of received information.	The student is ready to make an appropriate assessment of phenomena and clearly justify his/ her position through a rational, logical and enterprising way of using knowledge, basing his/her statements and decisions on the analysis of the information received.	[SK2] presentation/project/paper/ report [SK4] test/exam - oral or written [SK5] implementation of a problem task
	[ZSSML3_U03] The student is able to take into account ethical, social and environmental consequences in the decision-making process.	Management decisions in the field of sports are also guided by ethics, ecology and social aspects.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[ZSSML3_U07] The student is able to find the necessary information to make rational decisions of an operational and strategic in enterprises operating in the sports market and in other sports entities.	The student is able to search for information necessary to make rational decisions while managing a sports club.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[ZSSML3_W03] The student has advanced knowledge of the organisational and legal forms of establishment and operation of enterprises and sports clubs and the development of various forms of individual entrepreneurship in Poland. The student knows and understands the legal concepts, principles, norms and regulations governing business entities and other entities related to the sports market.	The student has adequate knowledge of the organizational and legal forms of managing sports entities. Knows and understands the basic legal concepts, principles, standards and legal regulations that underlie the functioning of sports entities.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[ZSSML3_K02] The student is aware of the need to supplement and expand the acquired knowledge and skills and strives to combine knowledge from different fields and disciplines of science interdisciplinarily.	The student is aware of the need to supplement and expand the acquired knowledge in the field of management and sports.	[SK2] presentation/project/paper/ report [SK4] test/exam - oral or written [SK5] implementation of a problem task
	[ZSSML3_W06] The student understands the impact of business on the environment and society, as well as the ethical challenges that accompany it.	The student understands the impact of economic and sporting activities on the natural environment and society, as well as the ethical challenges that accompany them.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[ZSSML3_K08] The student is aware of and understands the need to act in an ethical, sustainable and socially responsible manner in professional life.	The student adheres to ethical principles in the management of a sports entity. Behaves in a socially responsible manner.	[SK2] presentation/project/paper/ report [SK4] test/exam - oral or written [SK5] implementation of a problem task
	[ZSSML3_W11] The student knows and understands the principles of acquiring and using various types of resources in achieving the development objectives of the enterprise and other entities of the sports market.	The student makes choices between and uses various resources in the management of a sports entity.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[ZSSML3_U02] The student can correctly use basic legal acts regulating the sphere of formal and legal organization of the creation and operation of enterprises and sports clubs in Poland.	The student uses the basics of sports law in the management of a sports club.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written [SU5] implementation of a problem task

Subject contents	1. Organizational and legal forms in sports activities and accounting obligations (coaches, athletes, sports clubs).2. Basics of sports club accounting - joint stock companies, limited liability companies, associations (including those registered in the National Court Register), foundations, student sports clubs.2.1. Equity and external capital. Classification, measurement of value, reporting.2.2. Fixed assets and current assets in sports clubs. Classification, measurement of value, reporting.2.3. Problems of valuation of assets from professional rights - examples.2.4. Statutory revenues from: statutory contributions, membership fees, central subsidies (including the Ministry of Sport), subsidies from sports associations, subsidies from local government units, subsidies and donations from sponsors, donations from legal entities, donations from individuals, revenues from public benefit organizations 1.5%, revenues from public benefit activities, revenues from business activities.2.5. Costs related to received subsidies, operating costs not related to received subsidies, costs of public benefit activities, general (administrative) costs.2.6. Investment outlays. 2.7. Commercial settlements.2.8. Public and legal settlements.2.9. Non-cash and cash turnover.3. Taxation of sports activities personal income tax, legal entities and value added tax:- taxation of coaches and athletes,- taxation of sports clubs,with particular emphasis on: tax exemptions, donations.4. Reporting of sports clubs depending on the organizational and legal form (associations, foundations, joint-stock companies).5. Elements of management accounting and financial management5.1. Contribution accounting for multi-section clubs (profit centers and cost centers, sports sections as operating segments, infrastructure as profit centers or cost centers).5.2. Analysis of the break-even point of sports activities. Analysis of the efficiency of using sports infrastructure.5.3. Operational budgeting in sports activities.5.4. Basics of business planning: budget assumptions for the creation and development of sports sections and infrastructure investments.		
Prerequisites and co-requisites	-		
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. Original teaching materials (lectures and exercises) of the instructors2. Accounting Act of 29 September 1994 (Journal of Laws of 1994, No. 121, item 591, as amended)3. Personal Income Tax Act of 6 July 1991 (Journal of Laws of 2021, item 1128, as amended)4. Corporate Income Tax Act of 15 February 1992 (Journal of Laws of 2021, item 1800, as amended)5. Flat-Rate Income Tax on Certain Incomes Earned by Natural Persons Act of 20 November 1998 (Journal of Laws Laws of 2022, item 2540, as amended)6. Sports Act of 25 June (Journal of Laws of 2010, No. 127, item 857)7. Public Benefit Activities and Volunteering Act of 24 April 2003 (Journal of Laws of 2022, item 1327, as amended)8. Gierusz B., Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk [ostatnie wydanie]	
	Supplementary literature	1. National accounting standards 2. Other materials 3. Problem articles from the non-governmental organizations portal ngo.pl 4. Deloitte's annual reports on football clubs in Poland	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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