

Subject card

Subject name and code	Simplified Tax Accounting with Practical Elements, PG_00178557						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	Bachelor's studies	Subject group			Optional subject group 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	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			7.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	16.0	8.0	0.0	0.0	40
	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	40		2.0		133.0	175

Subject objectives	<p>1.</p> <p>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.</p> <p>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).</p> <p>2.</p> <p>A. Acquiring the ability to calculate remuneration from the employment relationship.</p> <p>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.</p> <p>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).</p> <p>3.</p> <p>A. Acquiring the ability to calculate remuneration from activities performed personally.</p> <p>B. Acquiring the ability to settle the tax remitter with the tax office on account of income tax on remuneration from personal activity.</p> <p>C. Acquiring the ability to settle with the Social Insurance Institution (ZUS) on account of remuneration for activities performed personally.</p>
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Learning outcomes	<table border="1"> <thead> <tr> <th>Course outcome</th> <th>Subject outcome</th> <th>Method of verification</th> </tr> </thead> <tbody> <tr> <td>[FiRL3_U02] The student can identify, analyze or design adequate solutions to problems in finance and accounting.</td> <td>The student proposes the optimal form of taxation, and also solves HR and payroll problems that arise in the practice of companies.</td> <td>[SU2] presentation/project/paper/report [SU4] test/exam - oral or written</td> </tr> <tr> <td>[FiRL3_W08] The student has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context.</td> <td>The student acquires the necessary knowledge and data on simplified forms of tax records, payroll and HR issues and tax issues.</td> <td>[SW4] test/exam - oral or written</td> </tr> <tr> <td>[FiRL3_W06] To an advanced degree, the student knows and understands the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area.</td> <td>The student identifies the principles of functioning of financial processes and the ways of recording them. Recognizes basic accounting and tax principles. Can identify tax revenues and costs. He notices complex phenomena in the field of tax law.</td> <td>[SW4] test/exam - oral or written</td> </tr> <tr> <td>[FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena.</td> <td>The student specifies, estimates and verifies the rules for calculating taxes, as well as calculates the taxable income for various forms of taxation: lump sum, scale and flat tax. The student calculates the payroll and prepares the ZUS DRA declaration.</td> <td>[SU2] presentation/project/paper/report [SU4] test/exam - oral or written</td> </tr> </tbody> </table>	Course outcome	Subject outcome	Method of verification	[FiRL3_U02] The student can identify, analyze or design adequate solutions to problems in finance and accounting.	The student proposes the optimal form of taxation, and also solves HR and payroll problems that arise in the practice of companies.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written	[FiRL3_W08] The student has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context.	The student acquires the necessary knowledge and data on simplified forms of tax records, payroll and HR issues and tax issues.	[SW4] test/exam - oral or written	[FiRL3_W06] To an advanced degree, the student knows and understands the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area.	The student identifies the principles of functioning of financial processes and the ways of recording them. Recognizes basic accounting and tax principles. Can identify tax revenues and costs. He notices complex phenomena in the field of tax law.	[SW4] test/exam - oral or written	[FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena.	The student specifies, estimates and verifies the rules for calculating taxes, as well as calculates the taxable income for various forms of taxation: lump sum, scale and flat tax. The student calculates the payroll and prepares the ZUS DRA declaration.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
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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	

	<p>3.1. Types of civil law contracts.</p> <p>3.2. Rules for calculating remuneration, including:</p> <ol style="list-style-type: none"> 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 <p>3.3. ZUS, FP, FS, FGŚP contributions financed by the employer</p> <p>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.</p> <p>3.5. Civil law contracts concluded with one's own employee.</p> <p>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.</p>											
Prerequisites and co-requisites	Basic knowledge of corporate finance, accounting and taxes.											
Assessment methods and criteria	<table border="1"> <thead> <tr> <th>Subject passing criteria</th> <th>Passing threshold</th> <th>Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.</td> <td>51.0%</td> <td>100.0%</td> </tr> <tr> <td>The condition for taking the final exam is to obtain a positive grade for the final work (project).</td> <td>51.0%</td> <td>0.0%</td> </tr> </tbody> </table>			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%
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Recommended reading	Basic literature	<p>A.1. wykorzystywana podczas zajęć</p> <ol style="list-style-type: none"> 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. <p>A.2. studiowana samodzielnie przez studenta</p> <ol style="list-style-type: none"> 1. Felis P., Jamroży M., Szlęzak-Matusiewicz 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)
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	Supplementary literature	<p>1. Jamróży M., Sobieszak M.: Obniżanie ciężarów podatkowych, Oddk, Gdańsk (wydanie najnowsze)</p> <p>2. Jamróży. M, Kudert S.: Optymalizacja opodatkowania dochodów przedsiębiorców, Wolters Kluwer, Warszawa (wydanie najnowsze)</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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